



BUDGET: 2013 / 2014 – 2015 / 2016

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1 Glossary

Adjustments Budgets – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

Allocations – Money received from Provincial or National Government or other municipalities.

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget.

Capital Expenditure – Spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month that the services or goods are received, even though it may not be paid in the same period.

CFO – Chief Financial Officer / Director: Finance

DORA – Division of Revenue Act. An annual piece of legislation indicating the allocations from National Government to Local Government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GDFI - Gross Domestic Fixed Investment

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

GRAP – Generally Recognized Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

IDP – Integrated Development Plan. The main strategic planning document of a municipality.

KPI's – Key Performance Indicators. Measures of service output and/or outcome.

MFMA – Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

MIG – Municipal Infrastructure Grant

Glossary (Cont)

MPRA – Municipal Property Rates Act (No 6 of 2004).

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

NT – National Treasury

Net Assets – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating Expenditure – Spending on the day to day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

Rates – Local Government tax based on assessed valuation of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

RBIG – Regional Bulk Infrastructure Grant

R&M – Repairs and maintenance on property, plant and equipment.

SCM – Supply Chain Management.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of a municipality as set out in the IDP Budgeted spending must contribute towards achievement of these strategic objectives.

TMA – Total Municipal Account

Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided, usually at department level.

WM – Witzenberg Municipality

2 Mayors Report

Speaker
Deputy Executive Mayor
Members of the Mayoral Committee
Councilors
Representatives of Provincial Government
Municipal Manager
Directors and officials
Distinguished guests
Members of the media

It is my privilege to present to you the budget for the 2013/2014 financial year as well as the 2013/2014 to 2015/2016 medium term revenue and expenditure framework.

This year's budget is far more detailed and transparent than ever before, in line with national government views as expressed in various local government legislations that more information is better than less.

Generally Recognized Accounting Practice (GRAP), the new standard for municipal accounting and basis upon which AFS are prepared, was introduced in the previous budget and provision was made for "new" expenditure items like depreciation, employee benefits and other provisions. This "new" expenditure items have a negative effect on the available resources in the short term, but the municipality will benefit in the future from this accounting practices if sufficient funds can be generated to cover these provisions.

It remains a challenge to raise sufficient funds for improved service delivery tariffs must still be affordable to the community. Debt collection needs to improve to make more funds available for capital expenditure for basic service and the needed maintenance of the municipalities' assets.

The municipality cash and cash equivalents is only sufficient to cover expenditure for about 1.7 months. A balance must be found between improving the available cash and cash equivalents and spending money on service delivery.

The capital budget

The capital budget for amounts to R51 million of which only R 12 million is from own revenue. The rest of the capital budget is financed from Grants. As can be seen from the aforementioned, the municipality is too reliant on Grants to fund its capital expenditure. That said we are thankful for the Grants allocated to Witzenberg Municipality.

The capital budget for medium term revenue and expenditure framework can be summarized as follows:

Capital Expenditure	2013/2014	2013/20014	2015/2016
Municipal governance and administration	1 272 000		550 000
Community and public safety	10 498 274	1 500 000	2 468 423
Economic and environmental services	12 973 559	400 877	3 000 000
Trading services	26 576 547	24 861 930	21 113 155
Total Capital Expenditure	51 320 380	26 762 807	27 131 578

The operating budget

The operating budget for next year amounts to R402 million of which only R303 million is from own revenue. The rest of the operating budget is financed from Grants.

The operating budget for medium term revenue and expenditure framework can be summarized as follows:

Operating Expenditure	2013/2014	2013/20014	2015/2016
Municipal governance and administration	81 085 577	86 324 106	91 313 555
Community and public safety	80 914 742	72 679 440	79 857 582
Economic and environmental services	26 044 410	28 864 251	31 729 279
Trading services	213 518 526	231 633 599	251 757 506
Other	617 357	654 347	687 027
Total Operating Expenditure	402 180 612	420 155 743	455 344 949

Tariff implications of the annual budget

Electricity:

The revenue from both the non-domestic tariff and the domestic tariff will increase by an average 8%, in line with the actual bulk cost increase to Council which is 8%.

Water:

The water tariff increase will range from \pm 6%.

Rates:

The rates tariff for Residential and Business property will decrease due to new property valuations that will be implemented from 1 July 2013. The new zoning scheme for rural property owners remains a challenge as it is unfair to rate the total farm according to business tariffs, while only a small portion of the property is utilised for business purposes. The rates tariffs for Agricultural/Business/Residential and Agricultural/Industrial will be split between the Agricultural portion and the Business or Industrial portion. The rates tariffs for the Business or Industrial portion will be increased as the total tariff was decreased in the past in an attempt to minimise the impact of the new zonings.

Sanitation:

The increase of Sanitation Tariffs will be between $\pm 6\%$.

Refuse removal:

The tariff increase for Refuse Removal Tariffs will be $\pm 6\%$. This increase is necessitated by the weekly removal of Garden refuse.

Tabling:

I hereby table the budget for the 2013/2014 financial year as well as the 2013/2014 to 2015/2016 medium term revenue and expenditure framework.

COUNCILLOR S LOUW
EXECUTIVE MAYOR

3 Resolutions

The proposed resolutions by Council with the final adoption of the budget in May 2012 are:

- [a]. That the annual budget of WITZENBERG Municipality for the financial year 2013/2014; and indicative for the two projected years 2013/14 and 2014/15, as set-out in the schedules contained in Section 4, be approved:
 - 1.1 Table A2: WC048 Budgeted Financial Performance (expenditure by standard classification)
 - 1.2 Table A3: Budgeted Financial Performance (expenditure by municipal vote)
 - 1.3 Table A4: Budgeted Financial Performance (revenue by source)
 - 1.4 Table A5: Budgeted Capital Expenditure for both multi-year and single year by vote, standard classification and funding.
- [b]. Property rates reflected in Annexure 1 and any other municipal tax reflected in Annexure 1 are imposed for the budget year 2013/2014.
- [c]. Tariffs and charges reflected in Annexure 1 are approved for the budget year 2013/2014.
- [d]. The measurable performance objectives for revenue from each source reflected in Table A4 - Budgeted Financial Performance (revenue and expenditure) are approved for the budget year 2013/2014.
- [e]. The measurable performance objectives for each vote reflected in SA8 are approved for the budget year 2013/2014.
- [f]. That the new amended budget related policies be approved with implementation as from the 1 July 2012:
 - I. Tariff Policy
 - II. Property Rates Policy
 - III. Credit Control and Debt Collection Policy
 - IV. Cash Management and Investment Policy
 - V. Consumer Payment Incentive Policy
 - VI. Municipal Supply Chain Management Policy
 - VII. Petty Cash Policy
 - VIII. Indigent Policy
 - IX. Budget Policy
 - X. Budget Virement Policy
 - XI. Asset Management Policy
 - XII. Funding and Reserves Policy
 - XIII. Cellular telephone and data card policy
 - XIV. Borrowing Policy

4 Executive Summary

Introduction

This budget is the first one under the new National Treasury Budget Regulations which calls for more informed and inevitably transparent documentation which accompanies the budget.

Background

The implementation of Generally Recognised Accounting Practices (GRAP) still has a negative impact on the municipality's ability to deliver services in a sustainable manner.

The average increase in Eskom tariffs is $\pm 8\%$. Although still more than the inflation rate as well as the inflation target of the National Government it is a vast improvement on the expected increase for 2013/2014 of $\pm 16\%$ as requested by Eskom.

The effect of GRAP is that the operating budget has to provide for depreciation, future employee benefits and the future rehabilitation of landfill sites. Although the benefits of the mentioned accounting practices are acceptable, it have a negative impact on the cash flow budget, as no provision for these items were made in the past. Depreciation has been excluded from the cash flow forecast, but the impact is that funds are not accumulated to replace assets at the end of its useful lives. The redemption of loans was additionally added to the cash flow forecast as it is not regarded as an operating expense in terms of GRAP.

Past performance

Witzenberg Municipality has now attained four unqualified audit reports for the last four financial years. Whilst the unqualified reports are very positive achievements one has to be honest and say that it tells the reader little about whether we have improved service delivery or even delivered on our constitutional mandate. What they do say is that the Council is reasonably honest in its operations to tax and spend on behalf of the local population.

Budget Summary

The Municipality's 2013/2014 budget amounts to R 453 million, represented by a Capital Budget of R 51 million and an Operating Budget of R 402 million.

The total budget (operating and capital) will be financed from own income R 315 million and Government Grants R 138 million.

Revenue / tariff increases

- The rates tariff for Residential and Business property will decrease due to new property valuations that will be implemented from 1 July 2013. The new zoning scheme for rural property owners remains a challenge as it is unfair to rate the total farm according to business tariffs, while only a small portion of the property is utilised for business purposes. The rates tariffs for Agricultural/Business/Residential and Agricultural/Industrial will be split between the Agricultural portion and the Business or Industrial portion. The rates tariffs for the Business or Industrial portion will be increased

as the total tariff was decreased in the past in an attempt to minimise the impact of the new zonings.

- The increase of Water Tariffs will be $\pm 6\%$.
- The increase of Sanitation Tariffs will be $\pm 6\%$.
- The tariff increase for Refuse Removal Tariffs will be $\pm 6\%$.
- The tariff increase for Electricity Tariffs will be between $\pm 8\%$ on average. The kWh tariffs for bulk consumers have been adjusted in line with the tariffs payable by the municipality to Eskom. The average increase in consumer accounts should still be in the region of 8 %

Expenditure category increases

The budgeted increase in expenditure categories are as follows:

Employee related costs	11.45%
Remuneration of councilors	16.19%
Debt impairment	12.11%
Depreciation & asset impairment	34.14%
Finance charges	-21.51%
Bulk purchases	14.16%
Contracted services	-15.48%
Transfers and grants	6.00%
Other expenditure	37.55%

The increase in salary expenditure results from an expected 6% increase in salaries as well as the notch increase for qualifying employees.

The increase in bulk purchases is to cover the 8% increase in Eskom tariffs as well as the expected grow in demand.

The budgeted increase in finance charges is a direct result of the GRAP provisions for employee benefits and the interest “payable” to these provisions.

The projected increase results from a combination of factors such as (relatively low) generic growth to core tariff-based services, operational efficiencies and revenue-related policies aimed at optimising and sustaining all income sources.

The financing of capital expenditure from own funds (CRR) totals R 11 938 000. This amount represents a decrease to originally planned values and is earmarked to address specific infrastructural capital investment aligned to IDP focus areas. This level is considered to be affordable over the MTREF 3-year period.

Capital investment funding ex Capital Grants represents a significant portion (76.7%) of the Municipality's Capital Budget in 2013/2014 and consist mainly of the Provincial Housing Grant the Municipal Infrastructure Grant (MIG) and the Regional Bulk Infrastructure Grant (RBIG).

The 2013/2014 Budget was compiled in terms of the Municipal Budget and Reporting Regulations and a phased-in process will be followed to include all information regarding the tables and supporting documentation.

Financial position and MTREF strategy

The financial position of Witzenberg Municipality is set out in Table A6: Budgeted Financial Position.

Integrated Development Plan & Priorities

The Strategic priorities as per the IDP and the financial information as per the 2013/2014 budget are as follows:

Strategic Objectives	Income	Expenditure
Developing Integrated & Sustainable Human Settlements	310 460 916	303 538 645
Financial sustainability	67 388 198	28 473 665
Good Governance, Communication & Institutional Development	13 093 314	49 927 137
Local Economic Development	5 605 340	10 831 067
Social Development	79 963 810	39 345 054
Strategic Partnerships & International Relations	-	337 080
Grand Total	476 511 578	432 452 648

More detail is available in Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue), Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure) and Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure).

Effect of the annual budget

The annual budget for 2013/2014 to 2015/2016 is disclosed in detail in 'Section 4: Annual budget tables' and in 'Annexure 2: Supporting budget tables'. Each of the summarised sections below is discussed in more detail later in this document.

Financial performance

The revenue by source for medium term revenue and expenditure framework can be summarized as follows:

Revenue by source	2013/2014	2013/20014	2015/2016
Property rates	46 844 241	49 836 540	52 894 380
Property rates - penalties & collection charges	816 480	819 110	860 070
Service charges - electricity revenue	168 920 682	184 380 440	200 943 889
Service charges - water revenue	30 865 550	32 500 326	34 450 370
Service charges - sanitation revenue	13 095 717	14 309 682	15 005 190
Service charges - refuse revenue	14 619 117	15 631 467	16 584 300
Service charges - other	1 698 400	1 837 290	1 929 180
Rental of facilities and equipment	8 014 440	8 673 860	9 107 720
Interest earned - external investments	1 857 310	2 199 230	2 309 200
Interest earned - outstanding debtors	4 717 710	4 650 710	4 883 280
Fines	3 293 150	2 436 900	2 558 770
Licenses and permits	253 530	274 380	288 100
Agency services	2 973 750	3 218 300	3 379 220
Transfers recognized - operational	99 329 919	95 292 807	97 806 333
Other revenue	3 740 280	4 045 610	4 281 580
Gains on disposal of PPE	2 000	2 120	2 230
TOTAL	401 042 276	420 108 772	447 283 812

The operating expenditure by type for medium term revenue and expenditure framework can be summarized as follows:

<u>Operating Expenditure By Type</u>	2013/2014	2013/20014	2015/2016
Employee related costs	111 895 775	121 053 760	130 960 022
Remuneration of councilors	8 239 219	8 764 736	9 339 725
Debt impairment	13 411 060	14 089 750	14 754 280
Depreciation & asset impairment	24 982 180	29 049 811	34 623 592
Finance charges	13 718 613	13 084 739	12 647 882
Bulk purchases	135 000 000	147 150 000	160 399 999
Contracted services	7 926 124	8 170 081	8 572 724
Transfers and grants	1 143 570	1 212 200	1 272 820
Other expenditure	85 145 451	76 818 916	81 974 055
Loss on disposal of PPE	0	0	0
Total Expenditure	401 461 992	419 393 993	454 545 099

The National, Provincial and District Context

The Municipality's budget must be seen within the context of the policies and financial priorities of National and Provincial Government as well as the district municipality. In essence, the spheres of Government are partners in meeting the service delivery challenges faced in Witzenberg Municipality. The Municipality alone cannot meet these challenges and we require support from the other spheres of Government through the direct and indirect allocation of resources as well as the achievement of their own policies.

The following table shows the allocations to Witzenberg Municipality as set out in the National Division of Revenue Act 1 of 2011 in the MTEF period:

NATIONAL ALLOCATIONS	AMOUNT 2013/2014	AMOUNT 2014/2015	AMOUNT 2015/2016
UNCONDITIONAL GRANTS			
EQUITABLE SHARE	49 553 000	54 284 000	59 253 000
Equitable Share Formula	46 383 000	50 287 000	55 105 000
Special contribution toward Councilor Remuneration	3 170 000	3 997 000	4 148 000
CONDITIONAL GRANTS			
INFRASTRUCTURE	25 520 000	23 230 000	22 380 000
MIG	21 020 000	21 230 000	22 380 000
INEP	4 500 000	2 000 000	
ALLOCATIONS IN KIND	8 365 000	302 000	158 000
RBIG	8 331 000		
INEP (Towards Eskom)	34 000	302 000	158 000
SPECIFIC PURPOSE ALLOCATIONS	3 190 000	2 384 000	2 467 000
LG FMG	1 300 000	1 450 000	1 500 000
MSIG	890 000	934 000	967 000
EPWP	1 000 000		
NATIONAL GRANTS TOTAL	86 628 000	80 200 000	84 258 000

The following table shows the allocations to Witzenberg Municipality from the Provincial Government of the Western Cape.

PROVINCIAL ALLOCATIONS	AMOUNT 2013/2014	AMOUNT 2014/2015	AMOUNT 2015/2016
DEPARTMENT OF HUMAN SETTLEMENTS	38 406 000		
IHHSDG	38 406 000		
DEPARTMENT OF TRANSPORT AND PUBLIC WORKS	71 000		
MAINTENANCE OF PROCLAIMED ROADS	71 000		
DEPARTMENT OF CULTURAL AFFAIRS AND SPORT	9 003 000	8 149 000	6 551 000
LIBRARY SERVICES	9 003 000	8 149 000	6 551 000
DEPARTMENT OF LOCAL GOVERNMENT			
CDW OPERATIONAL SUPPORT			
GRAND TOTAL	47 480 000	8 149 000	6 551 000

To date no information has been received on transfers from the Cape Winelands District Municipality.

Budget-related policies

Please refer to paragraph 9 for details of proposed amendments to the budget related policies.

5 Annual budget Tables

- AI Budget Summary
- A2 Budgeted Financial Performance – by standard classification
- A3 Budgeted Financial Performance – by municipal vote
- A4 Budgeted Financial Performance
- A5 Budgeted capital Expenditure by vote and Funding
- A6 Budgeted Financial Position
- A7 Budgeted Cash Flows
- A8 Cash backed reserves/accumulated surplus reconciliation

- A9 Asset Management
- A10 Basic service delivery measurement

Annual budget Supporting Tables

SA1: Supporting Detail to Budgeted Financial Performance
 SA2: Matrix Financial Performance Budget (revenue source/expenditure type and dept)
 SA3: Supporting detail to Budgeted Financial Position
 SA4: Reconciliation of IDP, Strategic Objectives and Budget (Revenue)
 SA5: Reconciliation of IDP, Strategic Objectives and Budget (Operating Expenditure)
 SA6: Reconciliation of IDP, Strategic Objectives and Budget (Capital Expenditure)
 SA7: Measurable Performance Objectives
 SA8: Performance Indicators and Benchmarks
 SA9: Social, Economic and Demographic Statistics and Assumptions
 SA10: Funding Measurement
 SA11: Property Rates Summary
 SA12a: Property rates by category (current year)
 SA12b: Property rates by category (budget year)
 SA13: Service Tariffs by category
 SA 14: Household Bills
 SA15: Investment Particulars by Type
 SA16: Investment Particulars by Type
 SA17: Borrowing
 SA18: Transfers and Grant Receipts
 SA19: Expenditure on Transfers and Grant Programme
 SA20: Reconciliation of Transfers, Grant Receipts and Unspent Funds
 SA21: Transfers and Grants made by the Municipality
 SA22: Summary Councillor and Staff Benefits
 SA23: Salaries, Allowances and Benefits (political office bearers/councillors/senior managers)
 SA24: Summary of Personnel Numbers
 SA25: Budgeted Monthly Revenue and Expenditure
 SA26: Budgeted Monthly Revenue and Expenditure (Municipal Vote)
 SA27: Budgeted Monthly Revenue and Expenditure (Standard Classification)
 SA28: Budgeted Monthly Capital Expenditure (Municipal Vote)
 SA29: Budgeted Monthly Capital Expenditure (Standard Classification)
 SA30: Budgeted Monthly Cash Flow
 SA31: Entities Not required
 SA32: List of External Mechanisms
 SA33: Contracts having Future Budgetary Implications
 SA34a: Capital Expenditure on New Assets by Asset Class
 SA34b: Capital Expenditure on the Renewal of Existing Assets by Asset Class
 SA34c: Repairs and Maintenance Expenditure by Asset Class
 SA34d: Depreciation by Assets Class
 SA35: Future Financial Implications of the Capital Budget
 SA36: Detail Capital Budget
 SA37: Projects Delayed from Previous Financial Years

6 Overview of the Budget Process

6.1 Political oversight of the budget process

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guide the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must coordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organizations such as portfolio Committees.

6.2. Schedule of Key Deadlines relating to budget and IDP process [MFMA s 21(1)(b)]

The IDP and Budget time schedule of the 2013/2014 budget cycle was approved by Council on during August 2012, 10 months before the start of the budget year in compliance with legislative directives.

The IDP and Budget Process Plan ensure that the role-players within the process are well prepared. All activities outlined within this document have been prepared in close inter-relation with the Framework that governs both the District and all local municipalities.

Public budget and IDP meetings will be held throughout Witzenberg and all members of the public are urged to attend.

6.3. Process used to integrate the review of the IDP and preparation of the Budget

Updating the IDP and Budget is an evolving and re-iterative process over a 10 month period. The initial parallel process commenced with the consultative process of the IDP in 2011 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

6.4. Process for consultation with each group of stakeholders and outcomes

Following tabling of the draft budget in March 2013, local input will be solicited via notices published in all major newspapers, including The Cape Times, Die Burger and The Witzenberg Herald.

Comments on the IDP/Budget will be made by the public via verbal presentations, facsimiles, emails and in the form of correspondence to the municipality and will be considered for incorporation as part of the budget process.

6.5. Stakeholders involved in consultations

The tabled budget will be provided to National Treasury and Provincial Treasury in March/April 2013 for their consideration in line with S23 of the MFMA.

6.6. Process and media used to provide information on the Budget to the community

The Municipality's consultation process on its draft IDP and budget will be held during April 2012, where various community organizations and representatives may/will come forward to give input and to re-prioritize some of their needs.

Community representatives and organizations had to review the priorities given previously and to ascertain whether it has been captured as priorities during the 2013/14 IDP/Budget process.

6.7. Methods employed to make the Budget document available (including websites)

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2013/2014), advertisements will be placed in The Cape Times, Die Burger and the community newspapers. The information relating to resolutions and budget documentation will be displayed at the notice boards in the municipal offices as well as libraries.

In compliance with S22 of the MFMA, the Budget documentation will be published on the municipality's website.

7 IDP Overview and Amendments

- **VISION**

A Municipality that cares for its community, creating growth and opportunities

- **MISSION**

The Witzenberg Municipality is committed to improve the quality of life of its community by:

- Providing and maintaining affordable services.
- Promoting Social and Economic Development
- The effective and efficient use of available resources
- Effective Stakeholder and Community participation

- **VALUE SYSTEM**

- Driven by the aspirations of our Community, we will respect and uphold the Constitution of the Republic of South Africa.
- We commit ourselves to the Code of Conduct for Councilors and officials in the Municipal Systems Act.
- We commit ourselves to the principles of sound financial management.

- **Alignment with Provincial and National Government**

Witzenberg Municipality's development plan needs to align with National and Provincial initiatives to ensure optimal impact from the combined efforts of government. In this regard there are six critical elements: Accelerated and Shared Growth-South Africa (ASGI-SA), National Spatial Development Perspective (NSDP), National Strategy for Sustainable Development (NSSD), Provincial Growth and Development Strategy (PGDS) and Provincial Spatial Development Framework (PSDF).

All these feed into and influence the Integrated Development Plan.

- **Witzenberg Municipality Budget Priorities (Key Performance areas)**

The Municipality's 2013/2014 to 2014/2015 integrated development plan focuses on five strategic focus areas. The concrete objectives for each strategic focus area have been outlined and elaborated on. These objectives will be used to further develop key performance indicators against which performance implementation monitoring and reporting will be done. The corporate scorecard outlines these indicators and targets.

The six focus areas are:

- Developing Integrated & Sustainable Human Settlements
- Financial sustainability
- Good Governance, Communication & Institutional Development
- Local Economic Development
- Social Development
- Strategic Partnerships & International Relations

8 Measurable performance objectives and indicators

(a) KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided on Supporting Table SA 8.

(b) MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue is provided as follows:

Revenue for each vote - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Revenue for each source - Table A4 Budgeted Financial Performance (revenue and expenditure)

Provision of free basic services:

- (i) Cost to the Witzenberg Municipality in rand value for each of the free basic services provided to indigent households:

	2012-2013	2013-2014	2014-2015
Property Rates	2 928	3 162	3 415
Electricity	3 336	3 536	3 748
Housing	5 795	6 143	6 512
Sewerage	1 740	1 879	2 030
Refuse	6 180	6 550	6 944
Water	364	386	409
Other	324	344	364
Total	20 667	22 000	23 421

More detail is provided in Table A10 Basic service delivery measurement,

- (ii) Level of service to be provided

The first R 85 000 of the municipal valuation of property of indigent households are exempt from property rates.

Indigents will receive 50 kWh of electricity and 6 kiloliter of water per month while their basic charges for water, refuse and sewerage will be subsidized.

(iii) Number of households to receive free basic services

There is budgeted for 3 500 households that will receive 50 kWh electricity per month as well as 6 kiloliter water per month.

A further 1700 households in informal areas receive all services excluding electricity free of charge.

9 Overview of Budget Related Policies and Amendments

The following budget related policies are tabled with the budget documentation for comments and inputs:

Tariff Policy
Property Rates Policy
Credit Control and Debt Collection Policy
Cash Management and Investment Policy
Consumer Payment Incentive Policy
Municipal Supply Chain Management Policy
Petty Cash Policy
Indigent Policy
Budget Policy
Budget Virement Policy
Asset Management Policy
Funding and Reserves Policy
Cellular the phone and data card policy
Borrowing Policy

Policies will be available at libraries in the municipal area and the website of the municipality.

The budget related policies were reviewed by management. The amendments recommended are explained below:

TARIFF POLICY

The Municipal System Act requires Council to adopt a Tariff Policy. The general financial management functions covered in section 62 of the MFMA includes the implementation of a tariff policy. Specific legislation applicable to each service has been taken into consideration when determining this policy.

No amendments are recommended.

PROPERTY RATES POLICY

A Rates Policy in accordance with Section 3 of the Municipal Property Rates Act (No 6 of 2004) (MPRA) was approved Council and updated on 15 June 2010.

The policy guides the annual setting of property rates.

Certain adjustments have been affected to the policy to bring it in line with the Property Rates Act and to make provision that the rates on property zoned for Agricultural/Business/Residential and Agricultural/Industrial will be split between the Agricultural portion and the Business or Industrial portion.

CREDIT CONTROL AND DEBT COLLECTION POLICY

This Policy has been formulated in terms of section 96 (b) and 98 of the Local Government: Municipal Systems Act, 2000 and the Credit Control and Debt Collection By-Law.

No amendments are recommended.

CASH MANAGEMENT AND INVESTMENT POLICY

The underlying cash is managed and invested in accordance with the Municipality's approved Cash Management and Investment Policy, which is aligned with National Treasury's municipal investment regulations dated 01 April 2005.

No amendments are recommended.

CONSUMER PAYMENT INCENTIVE POLICY

The purpose of the policy is to encourage residents of Witzenberg to pay for services and also to promote the culture of payment amongst its citizens.

No amendments are recommended.

MUNICIPAL SUPPLY CHAIN MANAGEMENT POLICY

Section 111 of the MFMA requires each Municipality and municipal entity to adopt and implement a supply chain management policy, which gives effect to the requirements of the Act. The Municipality's Supply Chain Management Policy was approved by Council.

The recommended adjustments to the policy is to align the policy with the new Preferential Procurement Regulations, and to streamline the policy to include best

practices as advised by staff of the Provincial Government following their review of the policy.

PETTY CASH POLICY

The policy provides for the cash purchases up to a transaction value of R 2000.00

No amendments are recommended.

INDIGENT POLICY

The aim of the policy is to ensure a sound and sustainable manner to provide affordable basic services to the poor by means of assisting them financially within the legal framework of the powers and functions of the municipality in order to improve the livelihood, in an effort to create a prosperous municipality free of poverty.

No amendments are recommended.

BUDGET POLICY

The aim of the policy is to set out the principles which the municipality will follow in preparing each medium term revenue and expenditure framework (budget) and the responsibilities of the mayor and officials.

No amendments are recommended.

BUDGET VIREMENT POLICY

National Treasury has advised municipalities to implement a virement policy to ensure that funds can be shifted for of operational requirements to ensure that service delivery is not hampered.

It I recommended to adjust the policy to streamline the approval process, by granting certain functions to the Deputy Director Finance and to put more control measures in place for transfers to travelling, accommodation and entertainment expenditure.

ASSET MANAGEMENT POLICY

The aim of the policy is to ensure that the assets of the municipality are properly managed and accounted for.

No amendments are recommended.

FUNDING AND RESERVE POLICY

In terms of section 8 of the Municipal Budget and Reporting Regulations each municipality must have a funding and reserves policy.

The policy aims to set standards and guidelines towards ensuring financial viability over both the short- and long term and includes funding as well as reserves requirements.

The policy was amended to set funding level targets for provisions and reserves.

CELLULAR TELEPHONE AND DATA CARD POLICY

A new policy is recommended in an effort to curb the expenditure on cellular telephones.

BORROWING POLICY

A new policy is recommended to set out the objectives, policies, statutory requirements as well as guidelines for the borrowing of funds

10 Overview of Budget Assumptions

Expenditure

Salaries and Allowances

It is assumed that salaries of employees and councillors will in terms of the National Bargain Council negotiations of salary increases for the following three years. The following was negotiated for 2013/2014 namely:

Salary increase based on CPIX 5.4% plus 1.25% plus 2.5% notch increase for qualifying employees in terms of the national agreement reached between SALGA and the unions.

The Minister of Finance will approve increases of councillors during the 2013/2014 financial year, and the increase will be implemented as from 1 July 2013.

General expenditure

It is assumed that costs for services will increase in line with the CPIX. The current oil price is a concern and it is expected that the fuel price hikes will have a substantial effect on expenditure. It is also assumed that the capital projects for 2013/2014 will be completed during the financial year as there were budgeted for the depreciation of such projects as per general recognized accounting practice (GRAP). Depreciation on new capital expenditure is calculated at a varying rate ranging between 3 and 20 years depending on the nature of the asset.

Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained as per previous years and that no major breakages will take place during the financial year.

Capital costs

It is assumed that interest rates will be stable during the financial year, but the provision for capital has not been decreased.

Bulk Purchases

It is assumed that electricity tariffs of Eskom will increase by 8% as from 1 July 2013, as approved by NERSA.

Income

Households

It is assumed that the total households in the municipal area (the tax base) will stay stable during the financial year. The new RDP houses to be built will be for the benefit of families residing in informal areas. The total number of households is thus not expected to increase. Care must be taken that the informal structures are removed as soon as the beneficiaries moved to the new houses.

Collection rate for municipal services

It is assumed that the collection rate (percentage of service charges recovered) for the financial year will be the same as the current payment rate.

In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 96%. Adequate provision is made for non-recovery. Whilst collection rates will vary between different services and be based on current trends, special provision was made to cater for roll-out of an extended indigent program.

Grants

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2013/2014 financial year.

Indigents

It is assumed that the number of indigents will not increase to more than 3 500 during the financial year due to the adjustments to the indigent policy approved during September 2011.

11 Overview of Budget Funding

Summary

The operating budget for 2013/2014 to 2015/2016 will be financed as follows:

	2013/2014	2013/20014	2015/2016
Charged for electricity, water, refuse and sewage	229 199 466	248 659 205	268 912 929
Property Rates	47 660 721	50 655 650	53 754 450
Provincial and National Operating Grants	99 329 919	95 292 807	97 806 333
Sundry charges / Other	24 852 170	25 501 110	26 810 100
Total Operating Revenue excl. Capital Transfers	401 042 276	420 108 772	447 283 812

The capital budget for 2013/2014 to 2015/2016 will be financed as follows:

	2013/2014	2013/20014	2015/2016
Own Funds (Capital Replacement Reserves)	11 938 000	7 640 000	7 000 000
Grants	39 382 380	19 122 807	20 131 578
Total Capital Budget	51 320 380	26 762 807	27 131 578

Reserves

All the reserves of the municipality are not cash funded. The process to accumulate sufficient funds is a long term process as tariff increases must be kept to a minimum, and service delivery must be continued.

Sustainability of municipality

The way that the budget is funded will ensure that the municipality will be sustainable on the short term. The full effect of huge increases in electricity tariffs may on the long run impact negatively on the sustainability of the municipality. This is a huge concern for the municipality and the municipality has no control over the increases approved by NERSA.

Impact on rates and tariffs

The way that the budget is funded will ensure that, except for electricity tariffs, service tariff increases will be $\pm 6\%$. Property rates tariffs will increase with $\pm 8\%$. The municipality has no control over the increases of electricity tariffs and the $\pm 8\%$ increase in electricity tariffs of Eskom; will have a negative impact on the local economy.

Property valuations, rates, tariffs and other charges

A General Valuation was done in terms of the Property Rates Act, (Act 6 of 2004) during the current financial year. The new property valuations will be implemented from 1 July 2013

The rates tariffs as well as tariffs for electricity, water, refuse, sewage together with the sundry tariffs are listed in Section B – Tariffs. The tariff increases are also indicated.

Collection Rate

Income levels for service charges and rates for the budget year were based on the following collection rates:

Rates	94.0%
Electricity	99.0%
Water	87.5%
Sanitation	89.0%
Refuse	88.0%

Planned savings and efficiencies

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

Telephone costs
Cell phone cost
Overtime
Standby
Vehicle running cost

Investments

Particulars of monetary investments as at 28 February 2013:

Investments	Amount
Nedbank	10 000 000
ABSA	11 033 525
Standard Bank	10 453 104
FNB	62 880
TOTAL	31 549 509

Contributions and donations received

There was not budgeted for any contributions and donations to be received.

Planned proceeds of sale of assets

No significant revenue is expected from the sale of redundant assets.

Planned use of previous year's cash backed accumulated surplus

The previous year's backed surplus is not cash backed.

Particulars of existing and any new borrowing proposed to be raised

There is no new borrowing proposed.

12 Expenditure on allocations and grant Programmes

Particulars of budgeted allocations and grants

Please refer to Supporting Table SA19: Expenditure on transfers and grant programme.

13 Allocations or grants made by the Municipality

Please refer to Supporting Table SA21 Transfers and grants made by the municipality.

14 Councillor allowances and employee benefits

Costs to Municipality:

Councillors

Speaker (1)	R 573 585
Executive Mayor (1)	R 711 668
Deputy Executive Mayor (1)	R 573 585
Executive Committee (4)	R 2 156 361
Other Councillors (16)	<u>R 3 526 278</u>
	<u>R 7 541 477</u>

Senior Managers

Municipal Manager	R 1 293 531
Chief Financial Officer	R 996 583
Director: Corporate Services	R 996 583
Director: Community Services	R 996 583
Director: Technical Services	<u>R 996 583</u>
	<u>R 5 279 862</u>

All other staff R 106 608 000

Number of Councillors 23

Number of personnel employed

Senior Managers 5

Details of employee numbers can be obtained on Supporting Table SA24: Summary of personnel numbers.

15 Monthly targets for revenue, expenditure and cash flow

The monthly targets for revenue and expenditure are provided in Supporting Table SA25 Budgeted monthly revenue and expenditure.

The monthly targets for cash flows are provided in Supporting Table SA30 Budgeted monthly cash flow.

16 Capital spending detail

Information/detail regarding capital projects by vote is provided in Supporting Table SA36: Detailed capital budget.

17 Legislation compliance status

Witzenberg Municipality complies in general with legislation applicable to municipalities.

18 Municipal Manager's quality certification

Quality Certificate

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the budget and supporting documentations are consistent with the Integrated Development Plan of the municipality.

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature:

Date 25 March 2013

OPERATING REVENUE AND EXPENDITURE

NT Item	SCHEDULE 2	Audit Actual 2010/2011	Audit Actual 2011/2012	Current year			Budget Year 2013/2014	Variance	Budget Year +1 2014/2015	Variance	Budget Year +2 2015/2016	Variance
				Original Budget 2012/2013	Adjustment Budget 2012/2013	Year to Date 2012/2013						
				R	R	R						
0100	OPERATING REVENUE	R	R	R	R	R			R		R	
200	Property rates	-31 141 680	-38 071 975	-46 115 230	-46 115 230	-45 282 781	-49 471 702	7.30%	-52 391 550	5.90%	-55 576 160	6.10%
300	Penalties imposed and collection charges on rates	-746 355	-1 042 190	-729 000	-729 000	-418 023	-816 480	12.00%	-819 110	0.30%	-860 070	5.00%
400	Service charges	-169 069 128	-196 289 243	-225 865 786	-225 965 786	-75 180 268	-246 763 549	9.20%	-266 806 370	8.10%	-287 951 219	7.90%
700	Rental of facilities and equipment	-6 405 937	-6 799 093	-7 719 410	-7 719 410	-3 306 287	-8 014 440	3.80%	-8 673 860	8.20%	-9 107 720	5.00%
800	Interest earned - External Investments	-2 892 870	-2 070 091	-1 957 280	-1 957 280	-579 732	-1 857 310	-5.10%	-2 199 230	18.40%	-2 309 200	5.00%
1000	Interest earned - Outstanding Debtors	-4 065 990	-3 798 921	-4 139 060	-4 139 060	-1 831 014	-4 717 710	14.00%	-4 650 710	-1.40%	-4 883 280	5.00%
1300	Fines	-558 976	-897 473	-2 168 800	-2 168 800	-365 100	-3 293 150	51.80%	-2 436 900	-26.00%	-2 558 770	5.00%
1400	Licenses and permits	-193 678	-167 515	-244 180	-244 180	-69 196	-253 530	3.80%	-274 380	8.20%	-288 100	5.00%
1500	Income for agency services	-2 666 670	-2 852 993	-2 864 260	-2 864 260	-1 121 794	-2 973 750	3.80%	-3 218 300	8.20%	-3 379 220	5.00%
1600	Grants & subsidies received - Operating	-53 668 175	-54 208 560	-76 092 275	-80 424 178	-21 474 045	-99 329 919	23.50%	-95 292 807	-4.10%	-97 806 333	2.60%
1610	Grants & subsidies received - Capital	-46 836 839	-57 871 081	-62 087 428	-74 123 095	-13 429 769	-43 724 748	-41.00%	-19 122 807	-56.30%	-20 131 578	5.30%
1700	Other Revenue	-3 746 494	-4 072 148	-2 690 010	-3 140 010	-2 398 773	-3 740 280	19.10%	-4 045 610	8.20%	-4 281 580	5.80%
1800	Gain on disposal of property plant and equipment	27 458	-1 000 578	-1 880	-1 880	-	-2 000	6.40%	-2 120	6.00%	-2 230	5.20%
1900	Total operating Revenue Generated	-321 965 334	-369 141 860	-432 674 599	-449 592 169	-165 456 781	-464 958 568	3.40%	-459 933 754	-1.10%	-489 135 460	6.30%
2000	Less: Income forgone	13 900 998	16 807 964	19 058 876	18 238 877	5 603 244	20 191 544	0.00%	20 702 175	0.00%	21 720 070	0.00%
2100	Total Direct Operating Revenue	-308 064 337	-352 333 896	-413 615 723	-431 353 292	-159 853 537	-444 767 024	3.10%	-439 231 579	-1.20%	-467 415 390	6.40%
2200	INTERNAL TRANSFERS											
2300	Interest received - Internal loans	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%
2500	Internal recoveries (ABC)	-25 038 815	-17 412 426	-27 474 752	-27 474 752	-5 733 703	-31 744 554	15.50%	-33 709 710	6.20%	-35 589 219	5.60%
2600	Dividends received - internal entities	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%
2700	Total Indirect operating Revenue	-25 038 815	-17 412 426	-27 474 752	-27 474 752	-5 733 703	-31 744 554	15.50%	-33 709 710	6.20%	-35 589 219	5.60%
2800	TOTAL OPERATING REVENUE	-333 103 151	-369 746 322	-441 090 475	-458 828 044	-165 587 240	-476 511 578	3.90%	-472 941 289	-0.70%	-503 004 609	6.40%
	OPERATING EXPENDITURE											
3000	Employee related costs - Salaries & Wages	63 367 894	70 894 792	77 198 597	77 656 713	36 333 892	88 081 947	13.40%	95 238 918	8.10%	102 973 595	0.00%
3100	Employee related costs - Social contributions	15 642 680	18 749 040	23 200 524	23 139 288	7 953 363	23 808 794	2.90%	25 809 637	8.40%	27 981 031	0.00%
3200	Less: Employee related costs capitalised	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%
3300	Less: Employee related costs transferred	-175 135	-388 621	-	-	-55 314	-	0.00%	-	0.00%	-	0.00%
3400	Remuneration of Councilors	5 577 034	6 638 930	7 091 230	7 811 230	2 880 176	8 239 219	5.50%	8 764 736	6.40%	9 339 725	0.00%
3500	Impairment of debtors	12 887 170	20 637 332	11 962 280	11 962 280	-11 230 921	13 411 060	12.10%	14 089 750	5.10%	14 754 280	0.00%
3600	Collection costs	333 472	289 847	677 930	659 930	39 704	718 620	8.90%	761 750	6.00%	799 850	0.00%
3700	Depreciation	802 293	1 019 307	18 623 342	18 623 342	-	24 982 180	34.10%	29 049 811	16.30%	34 623 592	0.00%
3800	Repairs and Maintenance - Municipal Assets	10 971 072	14 018 808	14 202 082	14 550 871	3 710 793	15 156 947	4.20%	16 191 454	6.80%	17 009 261	0.00%
3900	Interest Expense - External borrowings	13 931 890	14 110 512	17 477 632	14 075 616	2 669 793	13 718 613	-2.50%	13 084 739	-4.60%	12 647 882	0.00%
4100	Bulk purchases	79 826 385	102 547 908	118 259 148	126 224 750	42 164 522	135 000 000	7.00%	147 150 000	9.00%	160 399 999	0.00%
4200	Contracted services	9 141 617	9 576 007	9 378 340	9 726 630	3 854 583	7 926 124	-18.50%	8 170 081	3.10%	8 572 724	0.00%
4300	Grants & subsidies paid	1 077 518	1 116 269	1 078 820	1 078 820	458 937	1 143 570	6.00%	1 212 200	6.00%	1 272 820	0.00%
4400	General Expenses - other	31 245 589	27 178 925	32 622 950	34 165 293	9 020 371	34 561 212	1.20%	36 098 462	0	37 187 794	0.00%
4401	Operating Grant Expenditure	3 523 238	1 982 698	15 077 448	21 977 090	969 955	35 567 292	61.80%	24 684 000	-0	27 947 000	0.00%
4500	Loss on disposal of property, plant and equipment	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%
4550	Contributions (from)/ to provisions	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%
4600	Total Direct Operating Expenditure	248 152 717	288 371 756	346 850 323	361 651 853	98 769 853	402 315 578	11.20%	420 305 538	4.50%	455 509 553	8.40%
5000	Internal Charges (ACB)	25 044 615	17 417 786	27 474 752	28 168 162	5 721 463	30 137 070	7.00%	31 671 133	5.10%	33 282 900	0.00%
5100	Total indirect Operating Expenditure	25 044 615	17 417 786	27 474 752	28 168 162	5 721 463	30 137 070	7.00%	31 671 133	5.10%	33 282 900	5.10%
5200	TOTAL OPERATING EXPENDITURE	273 197 332	305 789 541	374 325 075	389 820 015	104 491 316	432 452 648	10.90%	451 976 671	4.50%	488 792 453	8.10%
5300	SURPLUS											
5400	Operating Surplus / (Deficit)	-59 905 820	-63 956 781	-66 765 400	-69 008 029	-61 095 924	-44 058 930	0.00%	-20 964 618	0.00%	-14 212 156	-32.20%
5500	Less Tax	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%
5600	Operating Surplus / (Deficit) - After Tax	-59 905 820	-63 956 781	-66 765 400	-69 008 029	-61 095 924	-44 058 930	0.00%	-20 964 618	0.00%	-14 212 156	-32.20%
5800	Crosssation Subsidisation	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%
6600	Plus Interest in Entities not Wholly Owned	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%
5900	Surplus / (Deficit) After Tax, Cross subsidies & Share of Associate	-59 905 820	-63 956 781	-66 765 400	-69 008 029	-61 095 924	-44 058 930	0.00%	-20 964 618	0.00%	-14 212 156	-32.20%
6200	OTHER ADJUSTMENTS AND TRANSFERS											
6210	Asset Financing Reserve	-1 604 204	957 957	-	-	14 640 126	6 136	0.00%	180 000	2833.50%	-	0.00%
6270	Revaluation reserve	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%
6280	Other	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%
6700	SURPLUS	-61 510 023	-62 998 824	-66 765 400	-69 008 029	-46 455 798	-44 052 794	0.00%	-20 784 618	0.00%	-14 212 156	-31.60%

R 51 320 380 R 26 762 807 R 27 131 578

<u>Item number</u>	<u>Description</u>	<u>Ward</u>	<u>Funding source</u>	<u>Proposed Budget 2013/14</u>	<u>Proposed Budget 2014/15</u>	<u>Proposed Budget 2015/16</u>
new	New CAT meterreading system	All	CRR	R 100 000		
510530001	Tools & equipment	All	CRR	R 3 000		
new	EIA for Tulbagh graveyard	11, 7	CRR	R 50 000		R 100 000
new	New Library Prince Alfreds Hamlet	4, 10	MRF	R 3 000 000		
521901401	Equipment for parks	All	CRR	R 150 000		R 200 000
521910001	Poverty Project (Hamlet)	4, 10	Rural Development	R 506 780		
521950001	Upgrade Bella Vista parks	4, 6	Rural Development	R 848 310		
521940001	Upgrading Play Grounds (Nduli)	1, 12	Rural Development	R 282 648		
522002141	TrCRRic lights (W-EL)	3	CRR	R 300 000		
new	Security fence at drivers testing site	3, 5	CRR	R 35 000		
522001481	TrCRRic vehicle replacement	All	CRR	R 250 000		
522340001	Upgrading Sport Facilities - Ceres	3, 5	MIG	R 700 000	R 1 500 000	R 1 968 423
522370001	Upgrading Sport Facilities - Wolseley	7	MIG	R 1 700 000		
522390001	Upgrading Sport Facilities - ODB	9	MIG	R 13 490		
522401231	Swimming Pool Hamlet	4, 10	Rural Development	R 2 462 046		
522401571	Swimming Pool Re-fibreglass	All	CRR	R 200 000		R 200 000
522740001	Economical Hub	4, 6	Rural Development	R 1 815 000		
530100011	Office Furniture	All	CRR	R 50 000		R 150 000
530101581	Toerusting - Lugversorger	All	CRR	R 30 000		R 50 000
530250001	Upgrading Polo Cross Hall	1, 12	Rural Development	R 639 000		
530401631	Computer hardware replacement	All	CRR	R 200 000		R 150 000
new	Microsoft licences	All	CRR	R 250 000		R 200 000
New	PA Hamlet Phase 5 network	10	CRR	R 1 600 000		
New	Prof fees for Rural Dev projects	1, 12	CRR	R 400 000		
540801981	Remote metering	All	MSIG	R 200 000	R 200 000	R 200 000
540806411	11 kv Supply- Industrial Area Wolseley	2, 7	CRR	R 400 000	R 400 000	
540820001	Office Equipment	All	CRR	R 300 000		

R 51 320 380 R 26 762 807 R 27 131 578

<u>Item number</u>	<u>Description</u>	<u>Ward</u>	<u>Funding source</u>	<u>Proposed Budget 2013/14</u>	<u>Proposed Budget 2014/15</u>	<u>Proposed Budget 2015/16</u>
541101321	Rioolpompe (W-EL)	All	CRR	R 200 000		R 300 000
new	Vredebes bulk sanitation	5	MIG		R 877 192	R 4 000 000
541102651	Tulbagh WWTW upgrade	7, 11	MIG	R 9 000 000	R 1 315 789	
new	Tulbagh WWTW upgrade Contribution	7, 11	CRR		R 1 100 000	R -
541105061	Sewer Network Replacement	All	CRR	R 900 000		R 1 450 000
new	Prof fees for Rural Dev projects	1, 12	CRR	R 250 000	R 40 000	
541120001	Office Equipment	All	CRR	R 250 000		
541120141	ODB Sewerage Infr Housing	9	IHHSDG	R 249 714		
541150001	Hamlet Sewerworks	10	IHHSDG	R 905 874		
541300131	Network - Storm Water Upgrading	All	CRR	R 150 000		R 150 000
new	Prof fees for Rural Dev projects	1,4,6,9,12	CRR	R 600 000	R 50 000	
541380001	Hamlet Stormwater	10	IHHSDG	R 1 247 340		
541400611	Upgrading Roads	11	MIG	R 6 000 000		
541400641	Upgrading Roads	11,5	CRR	R 300 000		R 500 000
541320161	ODB Stormwater Infr Housing	9	IHHSDG	R 422 847		
541420151	ODB Roads Infr Housing	9	IHHSDG	R 506 407		
541401291	Netwerk - Strate (W-EL)	11,5	CRR	R 1 320 000		R 2 100 000
541402061	Wolseley Main Road contribution	2,7	CRR	R 300 000		
new	Prof fees for Rural Dev projects	1,4,12	CRR	R 1 200 000	R 50 000	
541470001	Hamlet Roads	10	IHHSDG	R 604 960		
541480001	Upgrade of Roads EPWP	11	EPWP	R 877 192		
541500161	Compactor Truck	All	CRR	R 1 200 000		
541802121	Tulbagh bulk & link water supply	7, 11	MIG	R 500 000	R 5 140 353	R 1 263 155
new	Op-Die-Berg new reservoir	9	MIG	R 200 000	R 3 333 333	
new	Vredebes bulk water supply	5	MIG	R 400 000	R 6 105 263	R 12 000 000
541901051	Telemetric Systems	All	MSIG	R 300 000	R 300 000	R 300 000
541901241	Bulk water - Tulbagh WTW, link pipeline & WDN	7, 11	RBIG	R 500 000		

R 51 320 380 R 26 762 807 R 27 131 578

<u>Item number</u>	<u>Description</u>	<u>Ward</u>	<u>Funding source</u>	<u>Proposed Budget 2013/14</u>	<u>Proposed Budget 2014/15</u>	<u>Proposed Budget 2015/16</u>
541901371	Netwerk-Waterpyp&klep verv (WE	All	CRR	R 950 000		R 1 450 000
541920131	ODB Water Infr Housing	9	IHHSDG	R 170 281		
541902131	Bulkwater Tulbagh Kleinberg pipe & dam	7, 11	RBIG	R 2 200 000		
541909131	Bulkwater Tulbagh dam Contribution	7,11	CRR		R 6 000 000	
541902141	Bulkwater Schalkenbosch	7, 11	RBIG	R 1 000 000		
541902151	Bulk Water Provision Hamlet	4, 10	RBIG	R 1 300 000		
541960001	Hamlet Waterworks	10	IHHSDG	R 780 491		
542000011	Project Management Equipment	All	MIG	R 50 000	R 350 877	R 400 000

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Approved Tariff 2012 - 2013, including VAT	Description	VAT Status	Tariff 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Tariff 2013 - 2014, excluding VAT
	1. Property rates and other municipal taxes								
	1.1. Property rates								
R 0.00740	1.1.1. Residential Property	0.0%	R 0.00680	-8.11%	R 0.00734	8.00%	R 0.00793	8.00%	
R 0.00592	1.1.2. Informal Settlements	0.0%	R 0.00544	-8.11%	R 0.00588	8.00%	R 0.00635	8.00%	
R 0.01405	1.1.3. Business/Commercial Property	0.0%	R 0.01292	-8.04%	R 0.01395	8.00%	R 0.01507	8.00%	
R 0.01405	1.1.4. Industrial Property	0.0%	R 0.01292	-8.04%	R 0.01395	8.00%	R 0.01507	8.00%	
	1.1.5. Agricultural Properties:								
R 0.00185	1.1.5.1 Bona fida Agricultural	0.0%	R 0.00170	-8.11%	R 0.00184	8.00%	R 0.00198	8.00%	
R 0.00740	1.1.5.2 Agricultural/Business/Residential	0.0%	R 0.01020	37.84%	R 0.01102	8.00%	R 0.01190	8.00%	
R 0.00740	1.1.5.3 Agricultural/Industrial	0.0%	R 0.01020	37.84%	R 0.01102	8.00%	R 0.01190	8.00%	
R 0.01405	1.1.6. State owned Property	0.0%	R 0.01292	-8.04%	R 0.01395	8.00%	R 0.01507	8.00%	
R 0.01109	1.1.7. Vacant Land - Urban	0.0%	R 0.01020	-8.03%	R 0.01102	8.00%	R 0.01190	8.00%	
R 0.00185	1.1.8. Public Service Infrastructure	0.0%	R 0.00170	-7.95%	R 0.00184	8.00%	R 0.00198	8.00%	
R 0.00185	1.1.9. Public Benefit Organisations	0.0%	R 0.00170	-7.95%	R 0.00184	8.00%	R 0.00198	8.00%	
R 0.00924	1.1.10. Building clauses	0.0%	R 0.00850	-8.06%	R 0.00918	8.00%	R 0.00991	8.00%	
	2. Electricity Service Tariffs								
	High-demand (June – August) and low-demand (September – May) seasons								
	Peak: Weekdays 07H00 - 10H00 Weekdays 18H00 - 20H00				Standard: Weekdays 06H00 - 07H00 Weekdays 10H00 - 18H00 Weekdays 20H00 - 22H00 Saterdays 07h00 - 12h00 Saterdays 18h00 - 20h00				
R 101.4600	2.1 Service Availability: Unimproved sites charge per month or part of it	14.0%	R 109.5768	8.00%	R 118.3429	8.00%	R 127.8104	8.00%	R 96.1200
	2.2 Residential customers								
	2.2.1 Single part tariff								
	2.2.1.1 Prepaid								
R 0.7706	0-50 kWh	14.0%	R 0.8169	6.00%	R 0.8659	6.00%	R 0.9178	6.00%	R 0.7166
R 0.9348	51-350 kWh	14.0%	R 0.9909	6.00%	R 1.0503	6.00%	R 1.1134	6.00%	R 0.8692
R 1.1058	351-600 kWh	14.0%	R 1.1943	8.00%	R 1.2898	8.00%	R 1.3930	8.00%	R 1.0476
R 1.3355	601-800 kWh	14.0%	R 1.4424	8.00%	R 1.5577	8.00%	R 1.6824	8.00%	R 1.2652
R 1.3355	Above 800 kWh	14.0%	R 1.4424	8.00%	R 1.5577	8.00%	R 1.6824	8.00%	R 1.2652
	2.2.1.2 1 x 20 A								
R 0.8664	0-50 kWh	14.0%	R 0.9184	6.00%	R 0.9735	6.00%	R 1.0319	6.00%	R 0.8056
R 0.9690	51-350 kWh	14.0%	R 1.0271	6.00%	R 1.0888	6.00%	R 1.1541	6.00%	R 0.9010
R 1.1970	351-600 kWh	14.0%	R 1.2928	8.00%	R 1.3962	8.00%	R 1.5079	8.00%	R 1.1340
R 1.4022	601-800 kWh	14.0%	R 1.5144	8.00%	R 1.6355	8.00%	R 1.7664	8.00%	R 1.3284
R 1.4022	Above 800 kWh	14.0%	R 1.5144	8.00%	R 1.6355	8.00%	R 1.7664	8.00%	R 1.3284
	2.2.1.3 Single phase								
R 0.8004	0-50 kWh	14.0%	R 0.8484	6.00%	R 0.8993	6.00%	R 0.9533	6.00%	R 0.7442
R 0.9348	51-350 kWh	14.0%	R 0.9909	6.00%	R 1.0503	6.00%	R 1.1134	6.00%	R 0.8692
R 1.1457	351-600 kWh	14.0%	R 1.2374	8.00%	R 1.3363	8.00%	R 1.4433	8.00%	R 1.0854
R 1.2460	601-800 kWh	14.0%	R 1.3457	8.00%	R 1.4534	8.00%	R 1.5696	8.00%	R 1.1804
R 1.2460	Above 800 kWh	14.0%	R 1.3457	8.00%	R 1.4534	8.00%	R 1.5696	8.00%	R 1.1804
	2.2.1.4 Three phase								
R 0.8436	0-50 kWh	14.0%	R 0.9111	8.00%	R 0.9840	8.00%	R 1.0627	8.00%	R 0.7992
R 0.9234	51-350 kWh	14.0%	R 0.9973	8.00%	R 1.0771	8.00%	R 1.1632	8.00%	R 0.8748
R 1.1856	351-600 kWh	14.0%	R 1.2804	8.00%	R 1.3829	8.00%	R 1.4935	8.00%	R 1.1232
R 1.3680	601-800 kWh	14.0%	R 1.4774	8.00%	R 1.5956	8.00%	R 1.7233	8.00%	R 1.2960
R 1.3680	Above 800 kWh	14.0%	R 1.4774	8.00%	R 1.5956	8.00%	R 1.7233	8.00%	R 1.2960
	2.2.2 Two part tariff								
	2.2.2.1 Single phase								
R 365.94	Basic charge per month or part of it: Energy in c/kWh	14.0%	R 395.2152	8.00%	R 426.8324	8.00%	R 460.9790	8.00%	R 346.6800
R 0.4902	0-50 kWh	14.0%	R 0.5196	6.00%	R 0.5508	6.00%	R 0.5838	6.00%	R 0.4558
R 0.5586	51-350 kWh	14.0%	R 0.5921	6.00%	R 0.6276	6.00%	R 0.6653	6.00%	R 0.5194
R 0.8094	351-600 kWh	14.0%	R 0.8742	8.00%	R 0.9441	8.00%	R 1.0196	8.00%	R 0.7668
R 0.8892	601-800 kWh	14.0%	R 0.9603	8.00%	R 1.0372	8.00%	R 1.1201	8.00%	R 0.8424
R 0.8892	Above 800 kWh	14.0%	R 0.9603	8.00%	R 1.0372	8.00%	R 1.1201	8.00%	R 0.8424

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TAXES, CHARGES AND TARIFFS - 2013 - 2016

Approved Tariff 2012 - 2013, including VAT	Description	VAT Status	Tariff 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Tariff 2013 - 2014, excluding VAT
	2.2.2.2 Three phase								
R 391.02	Basic charge per month or part of it: Energy in c/kWh	14.0%	R 422.3016	8.00%	R 456.0857	8.00%	R 492.5726	8.00%	R 370.4400
R 0.4104	0-50 kWh	14.0%	R 0.4432	8.00%	R 0.4787	8.00%	R 0.5170	8.00%	R 0.3888
R 0.4674	51-350 kWh	14.0%	R 0.5048	8.00%	R 0.5452	8.00%	R 0.5888	8.00%	R 0.4428
R 0.6840	351-600 kWh	14.0%	R 0.7387	8.00%	R 0.7978	8.00%	R 0.8616	8.00%	R 0.6480
R 0.7980	601-800 kWh	14.0%	R 0.8618	8.00%	R 0.9308	8.00%	R 1.0053	8.00%	R 0.7560
R 1.1970	Above 800 kWh	14.0%	R 1.2928	8.00%	R 1.3962	8.00%	R 1.5079	8.00%	R 1.1340
	2.3 Commercial customers								
	2.3.1 Prepaid customers								
2.3.1.1	Basic charge per month or part of it: The basic charge on prepaid commercial customers is not applicable to schools or church properties	14.0%	R 0.0000	#DIV/0!	R 0.0000	#DIV/0!	R 0.0000	#DIV/0!	R 0.0000
	2.3.1.2 Energy in c/kWh								
R 1.0830	0-600 kWh	14.0%	R 1.1696	8.00%	R 1.2632	8.00%	R 1.3643	8.00%	R 1.0260
R 1.5732	Above 600 kWh	14.0%	R 1.6991	8.00%	R 1.8350	8.00%	R 1.9818	8.00%	R 1.4904
	2.3.2 Single phase								
2.3.2.1	Basic charge per month or part of it:								
R 237.48	20A - Connection	14.0%	R 256.4836	8.00%	R 277.0023	8.00%	R 299.1625	8.00%	R 224.9856
R 435.39	40A - Connection	14.0%	R 470.2199	8.00%	R 507.8375	8.00%	R 548.4645	8.00%	R 412.4736
R 564.03	60A - Connection	14.0%	R 609.1485	8.00%	R 657.8804	8.00%	R 710.5108	8.00%	R 534.3408
R 583.82	80A - Connection	14.0%	R 630.5221	8.00%	R 680.9639	8.00%	R 735.4410	8.00%	R 553.0896
R 706.80	100A - Connection	14.0%	R 763.3440	8.00%	R 824.4115	8.00%	R 890.3644	8.00%	R 669.6000
R 893.10	150A - Connection	14.0%	R 964.5467	8.00%	R 1 041.7104	8.00%	R 1 125.0473	8.00%	R 846.0936
R 1 022.10	200A - Connection	14.0%	R 1 103.8693	8.00%	R 1 192.1788	8.00%	R 1 287.5531	8.00%	R 968.3064
R 1 122.31	250A - Connection	14.0%	R 1 212.0918	8.00%	R 1 309.0591	8.00%	R 1 413.7838	8.00%	R 1 063.2384
R 1.1172	2.3.2.2 Energy in c/kWh	14.0%	R 1.2066	8.00%	R 1.3031	8.00%	R 1.4074	8.00%	R 1.0584
	2.3.3 Three phase								
2.3.3.1	Basic charge per month or part of it:								
R 801.51	20A - Connection	14.0%	R 865.6321	8.00%	R 934.8827	8.00%	R 1 009.6733	8.00%	R 759.3264
R 900.46	40A - Connection	14.0%	R 972.5003	8.00%	R 1 050.3003	8.00%	R 1 134.3243	8.00%	R 853.0704
R 960.76	60A - Connection	14.0%	R 1 037.6184	8.00%	R 1 120.6279	8.00%	R 1 210.2781	8.00%	R 910.1916
R 1 028.42	80A - Connection	14.0%	R 1 110.6901	8.00%	R 1 199.5454	8.00%	R 1 295.5090	8.00%	R 974.2896
R 1 322.72	100A - Connection	14.0%	R 1 428.5367	8.00%	R 1 542.8197	8.00%	R 1 666.2452	8.00%	R 1 253.1024
R 1 623.34	150A - Connection	14.0%	R 1 753.2042	8.00%	R 1 893.4605	8.00%	R 2 044.9374	8.00%	R 1 537.8984
R 1 823.75	200A - Connection	14.0%	R 1 969.6491	8.00%	R 2 127.2211	8.00%	R 2 297.3988	8.00%	R 1 727.7624
R 1 863.83	250A - Connection	14.0%	R 2 012.9381	8.00%	R 2 173.9732	8.00%	R 2 347.8910	8.00%	R 1 765.7352
R 1.0374	2.3.2.2 Energy in c/kWh	14.0%	R 1.1204	8.00%	R 1.2100	8.00%	R 1.3068	8.00%	R 0.9828
	2.4 Agricultural customers								
2.4.1	< 25 KVA								
R 419.19	Basic charge per month or part of it:	14.0%	R 452.7246	8.00%	R 488.9425	8.00%	R 528.0579	8.00%	R 397.1268
R 613.40	25 KVA < = 50 KVA	14.0%	R 662.4718	8.00%	R 715.4695	8.00%	R 772.7071	8.00%	R 581.1156
R 877.30	50 KVA < = 100 KVA	14.0%	R 947.4823	8.00%	R 1 023.2809	8.00%	R 1 105.1433	8.00%	R 831.1248
	2.4.4 Energy charge c/kWh								
R 1.2084	Energy in c/kWh < 1,000 units	14.0%	R 1.3051	8.00%	R 1.4095	8.00%	R 1.5222	8.00%	R 1.1448
R 1.2084	Energy in c/kWh > 1,000 units	14.0%	R 1.3051	8.00%	R 1.4095	8.00%	R 1.5222	8.00%	R 1.1448
	2.5 BULK CONSUMERS								
2.5.1	Agricultural customers								
2.5.1.1	Time of use customers								
2.5.1.1.1	< 1 MVA High tension								
R 5 202.44	Basic charge per month or part of it	14.0%	R 5 618.6304	8.00%	R 6 068.1209	8.00%	R 6 553.5706	8.00%	R 4 928.6232
R 117.73	Demand charge R/KVA	14.0%	R 108.3000	-8.01%	R 116.9640	8.00%	R 126.3211	8.00%	R 95.0000
	Energy charge c/kWh								
	In season								
R 2.3256	Peak time	14.0%	R 2.6080	12.14%	R 2.8166	8.00%	R 3.0420	8.00%	R 2.2877
R 0.6384	Standard	14.0%	R 0.8360	30.95%	R 0.9029	8.00%	R 0.9751	8.00%	R 0.7333
R 0.3990	Off- peak time	14.0%	R 0.4840	21.30%	R 0.5227	8.00%	R 0.5645	8.00%	R 0.4246
	Out of season								
R 0.7068	Peak time	14.0%	R 0.8950	26.63%	R 0.9666	8.00%	R 1.0439	8.00%	R 0.7851
R 0.4560	Standard	14.0%	R 0.6360	39.47%	R 0.6869	8.00%	R 0.7418	8.00%	R 0.5579
R 0.3876	Off- peak time	14.0%	R 0.4270	10.17%	R 0.4612	8.00%	R 0.4981	8.00%	R 0.3746

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Approved Tariff 2012 - 2013, including VAT	Description	VAT Status	Tariff 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Tariff 2013 - 2014, excluding VAT
	2.5.1.1.2 Low tension								
R 3 334.53	Basic charge per month or part of it	14.0%	R 3 601.2969	8.00%	R 3 889.4007	8.00%	R 4 200.5527	8.00%	R 3 159.0324
R 96.14	Demand charge R/KVA	14.0%	R 103.8271	8.00%	R 112.1333	8.00%	R 121.1039	8.00%	R 91.0764
	Energy charge c/kWh								
	In season								
R 2.4396	Peak time	14.0%	R 2.8560	17.07%	R 3.0845	8.00%	R 3.3312	8.00%	R 2.5053
R 0.6726	Standard	14.0%	R 0.9150	36.04%	R 0.9882	8.00%	R 1.0673	8.00%	R 0.8026
R 0.4218	Off- peak time	14.0%	R 0.5300	25.65%	R 0.5724	8.00%	R 0.6182	8.00%	R 0.4649
	Out of season								
R 0.7410	Peak time	14.0%	R 0.9800	32.25%	R 1.0584	8.00%	R 1.1431	8.00%	R 0.8596
R 0.4788	Standard	14.0%	R 0.6970	45.57%	R 0.7528	8.00%	R 0.8130	8.00%	R 0.6114
R 0.3990	Off- peak time	14.0%	R 0.4680	17.29%	R 0.5054	8.00%	R 0.5459	8.00%	R 0.4105
	2.5.1.2 Normal								
	2.5.1.2.1 < 1 MVA High tension								
R 4 979.54	Basic charge per month or part of it	14.0%	R 5 377.9062	8.00%	R 5 808.1387	8.00%	R 6 272.7898	8.00%	R 4 717.4616
R 128.50	Demand charge R/KVA	14.0%	R 138.7809	8.00%	R 149.8833	8.00%	R 161.8740	8.00%	R 121.7376
R 0.6293	Energy charge c/kWh	14.0%	R 0.6796	8.00%	R 0.7340	8.00%	R 0.7927	8.00%	R 0.5962
	2.5.1.2.2 Low tension								
R 2 932.50	Basic charge per month or part of it	14.0%	R 3 167.1019	8.00%	R 3 420.4701	8.00%	R 3 694.1077	8.00%	R 2 778.1596
R 169.38	Demand charge R/KVA	14.0%	R 182.9317	8.00%	R 197.5662	8.00%	R 213.3715	8.00%	R 160.4664
R 0.5700	Energy charge c/kWh	14.0%	R 0.6156	8.00%	R 0.6648	8.00%	R 0.7180	8.00%	R 0.5400
	2.5.2 Urban customers								
	2.5.2.1 Time of use customers								
	2.5.2.1.1 > 1 MVA High tension								
R 10 891.39	Basic charge per month or part of it	14.0%	R 11 762.7001	8.00%	R 12 703.7161	8.00%	R 13 720.0134	8.00%	R 10 318.1580
R 69.81	Demand charge R/KVA	14.0%	R 75.3987	8.00%	R 81.4306	8.00%	R 87.9450	8.00%	R 66.1392
	Energy charge c/kWh								
	In season								
R 2.9868	Peak time	14.0%	R 3.0300	1.45%	R 3.2724	8.00%	R 3.5342	8.00%	R 2.6579
R 0.8208	Standard	14.0%	R 0.9710	18.30%	R 1.0487	8.00%	R 1.1326	8.00%	R 0.8518
R 0.5472	Off- peak time	14.0%	R 0.5620	2.70%	R 0.6070	8.00%	R 0.6555	8.00%	R 0.4930
	Out of season								
R 0.9918	Peak time	14.0%	R 1.0390	4.76%	R 1.1221	8.00%	R 1.2119	8.00%	R 0.9114
R 0.5928	Standard	14.0%	R 0.7390	24.66%	R 0.7981	8.00%	R 0.8620	8.00%	R 0.6482
R 0.4902	Off- peak time	14.0%	R 0.4970	1.39%	R 0.5368	8.00%	R 0.5797	8.00%	R 0.4360
	2.5.2.1.2 < 1 MVA High tension								
R 6 520.20	Basic charge per month or part of it	14.0%	R 7 041.8115	8.00%	R 7 605.1564	8.00%	R 8 213.5689	8.00%	R 6 177.0276
R 77.69	Demand charge R/KVA	14.0%	R 83.9063	8.00%	R 90.6188	8.00%	R 97.8683	8.00%	R 73.6020
	Energy charge c/kWh								
	In season								
R 3.0210	Peak time	14.0%	R 3.2280	6.85%	R 3.4862	8.00%	R 3.7651	8.00%	R 2.8316
R 0.9348	Standard	14.0%	R 1.0340	10.61%	R 1.1167	8.00%	R 1.2061	8.00%	R 0.9070
R 0.5472	Off- peak time	14.0%	R 0.5990	9.47%	R 0.6469	8.00%	R 0.6987	8.00%	R 0.5254
	Out of season								
R 1.0716	Peak time	14.0%	R 1.1080	3.40%	R 1.1966	8.00%	R 1.2924	8.00%	R 0.9719
R 0.6726	Standard	14.0%	R 0.7870	17.01%	R 0.8500	8.00%	R 0.9180	8.00%	R 0.6904
R 0.5244	Off- peak time	14.0%	R 0.5290	0.88%	R 0.5713	8.00%	R 0.6170	8.00%	R 0.4640
	2.5.2.1.3 Low tension								
R 6 020.20	Basic charge per month or part of it	14.0%	R 6 501.8195	8.00%	R 7 021.9650	8.00%	R 7 583.7222	8.00%	R 5 703.3504
R 95.48	Demand charge R/KVA	14.0%	R 103.1130	8.00%	R 111.3620	8.00%	R 120.2710	8.00%	R 90.4500
	Energy charge c/kWh								
	In season								
R 3.1692	Peak time	14.0%	R 3.3030	4.22%	R 3.5672	8.00%	R 3.8526	8.00%	R 2.8974
R 0.9234	Standard	14.0%	R 1.0580	14.58%	R 1.1426	8.00%	R 1.2341	8.00%	R 0.9281
R 0.5130	Off- peak time	14.0%	R 0.6120	19.30%	R 0.6610	8.00%	R 0.7138	8.00%	R 0.5368
	Out of season								
R 1.0830	Peak time	14.0%	R 1.1330	4.62%	R 1.2236	8.00%	R 1.3215	8.00%	R 0.9939
R 0.6954	Standard	14.0%	R 0.8060	15.90%	R 0.8705	8.00%	R 0.9401	8.00%	R 0.7070
R 0.5358	Off- peak time	14.0%	R 0.5410	0.97%	R 0.5843	8.00%	R 0.6310	8.00%	R 0.4746
	2.5.2.2 Normal								
	2.5.2.2.1 > 1 MVA High tension								
R 9 088.17	Basic charge per month or part of it	14.0%	R 9 815.2249	8.00%	R 10 600.4429	8.00%	R 11 448.4783	8.00%	R 8 609.8464
R 90.47	Demand charge R/KVA	14.0%	R 97.7080	8.00%	R 105.5247	8.00%	R 113.9666	8.00%	R 85.7088
R 0.7752	Energy charge c/kWh	14.0%	R 0.8372	8.00%	R 0.9042	8.00%	R 0.9765	8.00%	R 0.7344

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Approved Tariff 2012 - 2013, including VAT	Description	VAT Status	Tariff 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Tariff 2013 - 2014, excluding VAT
	2.5.2.2.2 < 1 MVA High tension								
R 7 401.30	Basic charge per month or part of it	14.0%	R 7 993.4059	8.00%	R 8 632.8784	8.00%	R 9 323.5087	8.00%	R 7 011.7596
R 96.12	Demand charge R/KVA	14.0%	R 103.8148	8.00%	R 112.1200	8.00%	R 121.0896	8.00%	R 91.0656
R 0.7638	Energy charge c/kWh	14.0%	R 0.8249	8.00%	R 0.8909	8.00%	R 0.9622	8.00%	R 0.7236
	2.5.2.2.3 Low tension								
R 6 020.20	Basic charge per month or part of it	14.0%	R 6 501.8195	8.00%	R 7 021.9650	8.00%	R 7 583.7222	8.00%	R 5 703.3504
R 92.40	Demand charge R/KVA	14.0%	R 99.7888	8.00%	R 107.7719	8.00%	R 116.3936	8.00%	R 87.5340
R 0.8208	Energy charge c/kWh	14.0%	R 0.8865	8.00%	R 0.9574	8.00%	R 1.0340	8.00%	R 0.7776
	2.6 Sport customers								
R 1.2882	Basic charge per month or part of it								
	Energy charge c/kWh	14.0%	R 1.3913	8.00%	R 1.5026	8.00%	R 1.6228	8.00%	R 1.2204
	2.7 Streetlights								
R 1.3256	Basic charge per month or part of it								
	Energy charge c/kWh	0.0%	R 1.4316	8.00%	R 1.5462	8.00%	R 1.6699	8.00%	R 1.4316
	3. Refuse Service Tariffs								
	(All Areas, excluding Op-die-Berg in respect of residential sites)								
	3.1. Minimum service charge per month or part of it is levied on improved commercial and industrial sites equal to tariff 3.2.1.								
	3.2. Tariff per number of collections. 2 refuse bags (unit) per collection								
R 159.76	3.2.1 1 Collection per week (more or less 2 refuse bags)	14.0%	R 169.35	6.00%	R 179.51	6.00%	R 190.28	6.00%	R 148.55
R 287.54	3.2.2 2 Collections per week (more or less 2 refuse bags per collection)	14.0%	R 304.79	6.00%	R 323.08	6.00%	R 342.46	6.00%	R 267.36
R 415.35	3.2.3 3 Collections per week (more or less 2 refuse bags per collection)	14.0%	R 440.27	6.00%	R 466.69	6.00%	R 494.69	6.00%	R 386.20
R 127.81	3.2.4 Additional units per collection	14.0%	R 135.48	6.00%	R 143.61	6.00%	R 152.22	6.00%	R 118.84
R 112.11	3.2.5 Informal settlements without an account (Flat rate)	0.0%	R 118.84	6.00%	R 125.97	6.00%	R 133.52	6.00%	R 118.84
	3.2.6 Departmental tariffs:								
R 21.01	3.2.6.1 Dennebos	0.0%	R 22.27	6.00%	R 23.61	6.00%	R 25.02	6.00%	R 22.27
R 79.88	3.2.6.2 All other	0.0%	R 84.67	6.00%	R 89.75	6.00%	R 95.14	6.00%	R 84.67
	3.2.7 Exceptions:								
R 159.76	3.2.7.1 Op-die-Berg residential sites 1 Collection per week (more or less 2 refuse bags)	14.0%	R 169.35	6.00%	R 179.51	6.00%	R 190.28	6.00%	R 148.55
	4. Sewerage Service Tariffs								
	4.1. Septic Tank systems								
	(All Areas, excluding rural area in respect of availability charge)								
	4.1.1. Service Availability charge per month or part of it:								
R 23.80	4.1.1.1 Per site with improvements	14.0%	R 25.23	6.00%	R 26.74	6.00%	R 28.35	6.00%	R 22.13
	4.1.2. Suction charge:								
R 35.00	4.1.2.1. Urban areas charge per occasion	14.0%	R 37.10	6.00%	R 39.33	6.00%	R 41.69	6.00%	R 32.54
	4.1.2.2. Rural areas:								
R 607.00	4.1.2.2.1 Charge per occasion	14.0%	R 643.42	6.00%	R 682.03	6.00%	R 722.95	6.00%	R 564.40
R 43.00	4.1.2.2.2 Charge per kilometre	14.0%	R 45.58	6.00%	R 48.31	6.00%	R 51.21	6.00%	R 39.98
	4.2. Waterborne Sewerage systems								
	(All Areas connected to the main sewerage system)								
	(Where more than one service point exist on the same site and more than one or one water connection exists the tariff equal to the largest water connection will be applicable on every point of service)								
	4.2.1. Service Availability charge per month or part of it:								
R 31.05	4.2.1.1 Unimproved sites	14.0%	R 40.00	28.82%	R 50.00	25.00%	R 60.00	20.00%	R 35.09
R 149.20	4.2.1.2 Water connection size: 0 - 25 mm	14.0%	R 158.15	6.00%	R 167.64	6.00%	R 177.70	6.00%	R 138.73
R 580.62	4.2.1.3 Water connection size: 26 - 50 mm	14.0%	R 615.46	6.00%	R 652.38	6.00%	R 691.53	6.00%	R 539.87
R 1 486.69	4.2.1.4 Water connection size: 51 - 80 mm	14.0%	R 1 575.89	6.00%	R 1 670.44	6.00%	R 1 770.67	6.00%	R 1 382.36
R 2 322.72	4.2.1.5 Water connection size: 81 - 100 mm	14.0%	R 2 462.08	6.00%	R 2 609.81	6.00%	R 2 766.40	6.00%	R 2 159.72
R 5 224.52	4.2.1.6 Water connection size: 101 - 150 mm	14.0%	R 5 537.99	6.00%	R 5 870.27	6.00%	R 6 222.49	6.00%	R 4 857.89
	4.2.2. Exceptions:								
R 24 033.04	4.2.2.1 Obiqua Prison - Tulbagh	14.0%	R 25 475.02	6.00%	R 27 003.52	6.00%	R 28 623.74	6.00%	R 22 346.51
R 149.20	4.2.2.2 Schools - Op-die-Berg	14.0%	R 158.15	6.00%	R 167.64	6.00%	R 177.70	6.00%	R 138.73
R 149.20	4.2.2.3 Other sites - Op-die-Berg	14.0%	R 158.15	6.00%	R 167.64	6.00%	R 177.70	6.00%	R 138.73
R 53.76	4.2.2.4 Departmental tariff	0.0%	R 56.99	6.00%	R 60.40	6.00%	R 64.03	6.00%	R 56.99
Tariff increase by 9.32%	4.2.2.5 Special Contracts, for example Del monte as per each agreement.	14.0%	Tariff increase by 9.32%		Tariff increase by 9.32%	9.32%	Tariff increase by 9.32%	9.32%	Tariff increase by 9.32%
R 98.78	4.2.2.6 Informal settlements without an account (Flat rate)	0.0%	R 104.71	6.00%	R 110.99	6.00%	R 117.65	6.00%	R 104.71

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Approved Tariff 2012 - 2013, including VAT	Description	VAT Status	Tariff 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Tariff 2013 - 2014, excluding VAT
	5. Water service Tariffs								
	5.1. Conventional Meters (All Areas)								
	5.1.1. Service Availability charge per month or part of it:								
R 82.55	5.1.1.1 Unimproved sites	14.0%	R 87.50	6.00%	R 92.75	6.00%	R 98.32	6.00%	R 76.76
R 73.35	5.1.1.2 Water connection size: 0 - 25 mm	14.0%	R 77.75	6.00%	R 82.42	6.00%	R 87.36	6.00%	R 68.20
R 817.80	5.1.1.3 Water connection size: 26 - 50 mm	14.0%	R 866.87	6.00%	R 918.88	6.00%	R 974.01	6.00%	R 760.41
R 2 086.64	5.1.1.4 Water connection size: 51 - 80 mm	14.0%	R 2 211.84	6.00%	R 2 344.55	6.00%	R 2 485.22	6.00%	R 1 940.21
R 3 260.17	5.1.1.5 Water connection size: 81 - 100 mm	14.0%	R 3 455.78	6.00%	R 3 663.13	6.00%	R 3 882.91	6.00%	R 3 031.39
R 7 334.46	5.1.1.6 Water connection size: 101 - 150 mm	14.0%	R 7 774.53	6.00%	R 8 241.00	6.00%	R 8 735.46	6.00%	R 6 819.76
R 157 431.72	5.1.1.7 Consumption of more than 20,000 kl per month	14.0%	R 166 877.62	6.00%	R 176 890.28	6.00%	R 187 503.70	6.00%	R 146 383.88
R 179.55	5.1.1.8 Un-metered connections	14.0%	R 190.32	6.00%	R 201.74	6.00%	R 213.85	6.00%	R 166.95
	5.1.2 Consumption per kiloliter								
	5.1.2.1 Block A (Aimed at residential and smaller commercial clients)								
R 3.68	0-6 kl	14.0%	R 3.90	6.00%	R 4.13	6.00%	R 4.38	6.00%	R 3.42
R 6.20	7-30 kl	14.0%	R 6.57	6.00%	R 6.97	6.00%	R 7.38	6.00%	R 5.76
R 5.71	31-60 kl	14.0%	R 6.05	6.00%	R 6.42	6.00%	R 6.80	6.00%	R 5.31
R 5.36	61-300 kl	14.0%	R 5.68	6.00%	R 6.02	6.00%	R 6.38	6.00%	R 4.98
R 29.10	Above 300 kl	14.0%	R 29.10	0.00%	R 29.10	0.00%	R 29.10	0.00%	R 25.53
	5.1.2.2 Block B (Aimed at larger commercial and smaller industrial clients)								
R 7.58	0-300 kl	14.0%	R 8.03	6.00%	R 8.52	6.00%	R 9.03	6.00%	R 7.05
R 6.37	301-1000 kl	14.0%	R 6.75	6.00%	R 7.16	6.00%	R 7.59	6.00%	R 5.92
R 5.71	1001-8000 kl	14.0%	R 6.05	6.00%	R 6.42	6.00%	R 6.80	6.00%	R 5.31
R 5.36	Above 8000 kl	14.0%	R 5.68	6.00%	R 6.02	6.00%	R 6.38	6.00%	R 4.98
	5.1.2.3 Block C (Aimed at larger industrial clients)								
R 1.53	Consumption above 20,000 kl per month	14.0%	R 1.62	6.00%	R 1.72	6.00%	R 1.82	6.00%	R 1.42
	5.1.2.4 Block D (Internal)								
R 1.68	Departmental consumption	14.0%	R 1.78	6.00%	R 1.89	6.00%	R 2.00	6.00%	R 1.56
	5.2. Prepaid Meters (All Areas)								
	5.2.1. Water connection on site (Consumption per kiloliter)								
R 3.68	0-6 kl	14.0%	R 3.90	6.00%	R 4.13	6.00%	R 4.38	6.00%	R 3.42
R 5.85	Bo 6 kl	14.0%	R 6.20	6.00%	R 6.57	6.00%	R 6.97	6.00%	R 5.44
R 593.00	5.3. "Leiwater beurte" (In Urban areas per mont Informal settlements without an account	14.0%	R 628.58	6.00%	R 666.29	6.00%	R 706.27	6.00%	R 551.39
R 61.38	5.4. (Flat rate)	0.0%	R 65.06	6.00%	R 68.97	6.00%	R 73.10	6.00%	R 65.06
	6. Other tariffs and charges								
	6.1. CORPORATE SERVICES								
R 388.00	6.1.1 Erection of banners (per application)	14.0%	R 411.28	6.00%	R 435.96	6.00%	R 462.11	6.00%	R 360.77
R 298.00	6.1.2 Erection of placards (deposit)	14.0%	R 315.88	6.00%	R 334.83	6.00%	R 354.92	6.00%	R 277.09
R 605.00	6.1.3 Cancellation of purchase agreement (Admin fee)	14.0%	R 641.30	6.00%	R 679.78	6.00%	R 720.56	6.00%	R 562.54
	6.1.4 Agenda and minutes of Council meetings						R 0.00		
R 101.00	001-400 g	14.0%	R 107.06	6.00%	R 113.48	6.00%	R 120.29	6.00%	R 93.91
R 113.00	401-500 g	14.0%	R 119.78	6.00%	R 126.97	6.00%	R 134.58	6.00%	R 105.07
R 131.00	501-600 g	14.0%	R 138.86	6.00%	R 147.19	6.00%	R 156.02	6.00%	R 121.81
R 141.00	601-700 g	14.0%	R 149.46	6.00%	R 158.43	6.00%	R 167.93	6.00%	R 131.11
R 175.00	701+ g	14.0%	R 185.50	6.00%	R 196.63	6.00%	R 208.43	6.00%	R 162.72
	6.1.5 Serving of summonses / warrants	14.0%	R 0.00	#DIV/0!	R 0.00	#DIV/0!	R 0.00	#DIV/0!	R 0.00
R 269.00	6.1.6 Translation service (Per hour or part of it)	14.0%	R 285.14	6.00%	R 302.25	6.00%	R 320.38	6.00%	R 250.12
	6.1.7 Access to information	14.0%							
R 74.00	6.1.7.1 Fee payable when information is requested	14.0%	R 78.44	6.00%	R 83.15	6.00%	R 88.14	6.00%	R 68.81
	6.1.7.2 Reproduction fees:	14.0%							
R 1.31	Photocopies (A4 or part of it) per page	14.0%	R 1.39	6.00%	R 1.47	6.00%	R 1.56	6.00%	R 1.22
R 0.92	Print outs per copy	14.0%	R 0.98	6.00%	R 1.03	6.00%	R 1.10	6.00%	R 0.86
R 11.14	Information on a stifty	14.0%	R 11.81	6.00%	R 12.52	6.00%	R 13.27	6.00%	R 10.36
R 83.00	Information on a CD	14.0%	R 87.98	6.00%	R 93.26	6.00%	R 98.85	6.00%	R 77.18
	Transcription of visual image (A4 page) per page	14.0%	R 49.82	6.00%	R 52.81	6.00%	R 55.98	6.00%	R 43.70
R 47.00	Copy of a visual image (A4 page) per page	14.0%	R 128.26	6.00%	R 135.96	6.00%	R 144.11	6.00%	R 112.51
R 121.00	Transcription of an audio record (A4 page) per page	14.0%	R 29.68	6.00%	R 31.46	6.00%	R 33.35	6.00%	R 26.04
R 28.00	Copy of audio record	14.0%	R 37.10	6.00%	R 39.33	6.00%	R 41.69	6.00%	R 32.54
	6.1.7.3 Investigation fee								
R 32.00	To search for record and to prepare it for release -- per hour, first hour excluded	14.0%	R 33.92	6.00%	R 35.96	6.00%	R 38.11	6.00%	R 29.75
	6.1.7.4 Postage								
	If record should be posted to applicant	14.0%	cost plus 20% plus VAT						

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Approved Tariff 2012 - 2013, including VAT	Description	VAT Status	Tariff 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Tariff 2013 - 2014, excluding VAT
	6.2. COMMUNITY SERVICES								
	6.2.1 Libraries								
	6.2.1.1 Hall rental (per session or part thereof) NOTE: a session is from								
R 92.00	08:00 - 13:00	14.0%	R 97.52	6.00%	R 103.37	6.00%	R 109.57	6.00%	R 85.54
R 101.00	13:00 - 18:00	14.0%	R 107.06	6.00%	R 113.48	6.00%	R 120.29	6.00%	R 93.91
R 113.00	18:00 - 00:00	14.0%	R 119.78	6.00%	R 126.97	6.00%	R 134.58	6.00%	R 105.07
	NB: The amenities are available without charge to youth-, service-, charity-community-, sport-, educational-, and governmental institutions, as well as for meetings of local political parties								
R 244.00	6.2.1.2 Kitchen rental (per session or part thereof)	14.0%	R 258.64	6.00%	R 274.16	6.00%	R 290.61	6.00%	R 226.88
R 109.00	Deposit for kitchen rental	Exempt	R 115.54	6.00%	R 122.47	6.00%	R 129.82	6.00%	
	6.2.2 Traffic Services								
	6.2.2.1 Assistance: Escorting and Traffic assistance (Section 111 (3) (C) of the Road Traffic Act 1989, Act 29 of 1989, in conjunction with Section 22 of the Standard Regulation Re: Roads, Provincial Notice 562 of October 1987.								
	6.2.2.1.1 Profit Organisations: (per gathering/march)								
R 391.00	(a) First hour per law enforcement officer (normal working hours)	14.0%	R 414.46	6.00%	R 439.33	6.00%	R 465.69	6.00%	R 363.56
R 141.00	(b) Subsequent hourly tariff within normal working hours	14.0%	R 149.46	6.00%	R 158.43	6.00%	R 167.93	6.00%	R 131.11
R 492.00	(c) First hour per law enforcement officer (after hours & weekends)	14.0%	R 521.52	6.00%	R 552.81	6.00%	R 585.98	6.00%	R 457.47
R 195.00	(d) Subsequent hourly tariff after hours & weekends	14.0%	R 206.70	6.00%	R 219.10	6.00%	R 232.25	6.00%	R 181.32
R 121.00	(e) Per vehicle (less than 15 km)	14.0%	R 128.26	6.00%	R 135.96	6.00%	R 144.11	6.00%	R 112.51
R 5.59	(f) Per kilometre tariff thereafter	14.0%	R 5.93	6.00%	R 6.28	6.00%	R 6.66	6.00%	R 5.20
R 121.00	(g) Hiring of road signs and equipment	14.0%	R 128.26	6.00%	R 135.96	6.00%	R 144.11	6.00%	R 112.51
R 500.00	(h) Mega phone per day	14.0%	R 530.00	6.00%	R 561.80	6.00%	R 595.51	6.00%	R 464.91
	6.2.2.1.2 Non-Profit Organisations: (per gathering/march)								
R 141.00	(a) First hour per law enforcement officer (normal working hours)	14.0%	R 149.46	6.00%	R 158.43	6.00%	R 167.93	6.00%	R 131.11
R 74.00	(b) Subsequent hourly tariff within normal working hours	14.0%	R 78.44	6.00%	R 83.15	6.00%	R 88.14	6.00%	R 68.81
R 186.00	(c) First hour per law enforcement officer (after hours & weekends)	14.0%	R 197.16	6.00%	R 208.99	6.00%	R 221.53	6.00%	R 172.95
R 113.00	(d) Subsequent hourly tariff after hours & weekends	14.0%	R 119.78	6.00%	R 126.97	6.00%	R 134.58	6.00%	R 105.07
R 74.00	(e) Per vehicle (less than 15 km)	14.0%	R 78.44	6.00%	R 83.15	6.00%	R 88.14	6.00%	R 68.81
R 5.59	(f) Per kilometre tariff thereafter	14.0%	R 5.93	6.00%	R 6.28	6.00%	R 6.66	6.00%	R 5.20
R 56.00	(g) Hiring of road signs and equipment	14.0%	R 59.36	6.00%	R 62.92	6.00%	R 66.70	6.00%	R 52.07
R 250.00	(h) Mega phone per day	14.0%	R 265.00	6.00%	R 280.90	6.00%	R 297.75	6.00%	R 232.46
	6.2.2.2 Dog Tax Tariffs								
R 150.00	6.2.2.2.1 Male dog: per year or part thereof	14.0%	R 159.00	6.00%	R 168.54	6.00%	R 178.65	6.00%	R 139.47
R 300.00	6.2.2.2.2 Bitch: per year or part thereof	14.0%	R 318.00	6.00%	R 337.08	6.00%	R 357.30	6.00%	R 278.95
R 75.00	6.2.2.2.3 Sterilised/castrated (proof)	14.0%	R 79.50	6.00%	R 84.27	6.00%	R 89.33	6.00%	R 69.74
	6.2.2.2.4 Euthanasia	14.0%							
	6.2.2.2.5 Sterilisation/castration	14.0%							
	6.2.3 Fire Brigade Service (In terms of Provincial Notice 396 of 11 June 1982) No accounts will be render to informal areas								
	6.2.3.1 Call-outs (per call)								
R 355.00	(a) Medium Pump	14.0%	R 376.30	6.00%	R 398.88	6.00%	R 422.81	6.00%	R 330.09
R 149.00	(b) Small Pump	14.0%	R 157.94	6.00%	R 167.42	6.00%	R 177.46	6.00%	R 138.54
R 101.00	(c) Service vehicle	14.0%	R 107.06	6.00%	R 113.48	6.00%	R 120.29	6.00%	R 93.91
R 149.00	(d) Subsequent hourly tariff	14.0%	R 157.94	6.00%	R 167.42	6.00%	R 177.46	6.00%	R 138.54
	6.2.3.2 Water costs								
R 169.00	Pump rate per hour	14.0%	R 179.14	6.00%	R 189.89	6.00%	R 201.28	6.00%	R 157.14
	6.2.3.3 Personnel Officers:								
R 146.00	Fire Brigade Officer (p/p per hour of part thereof)	14.0%	R 154.76	6.00%	R 164.05	6.00%	R 173.89	6.00%	R 135.75
R 113.00	Fire Brigade Reservist (p/p per hour of part thereof)	14.0%	R 119.78	6.00%	R 126.97	6.00%	R 134.58	6.00%	R 105.07
R 110.00	Temporary emergency personnel	14.0%	R 116.60	6.00%	R 123.60	6.00%	R 131.01	6.00%	R 102.28
	6.2.3.4 Other								
R 149.00	(a) Fire extinguisher	14.0%	R 157.94	6.00%	R 167.42	6.00%	R 177.46	6.00%	R 138.54
R 83.00	(b) Foam (per litre)	14.0%	R 87.98	6.00%	R 93.26	6.00%	R 98.85	6.00%	R 77.18
R 121.00	(c) Breathing (per officer)	14.0%	R 128.26	6.00%	R 135.96	6.00%	R 144.11	6.00%	R 112.51
R 38.00	(d) Other equipment	14.0%	R 40.28	6.00%	R 42.70	6.00%	R 45.26	6.00%	R 35.33
R 204.00	(e) Consumables	14.0%	R 216.24	6.00%	R 229.21	6.00%	R 242.97	6.00%	R 189.68
	6.2.3.5 Administrative costs (per incident)	14.0%							
R 1 090.00	6.2.4 Filling of swimming pools (per pool)	14.0%	R 1 155.40	6.00%	R 1 224.72	6.00%	R 1 298.21	6.00%	R 1 013.51
	6.2.5 Permits (per permit)								
R 109.00	(a) Gas	14.0%	R 115.54	6.00%	R 122.47	6.00%	R 129.82	6.00%	R 101.35
R 109.00	(b) Liquid Fuel	14.0%	R 115.54	6.00%	R 122.47	6.00%	R 129.82	6.00%	R 101.35
R 109.00	(c) Tanks with hazardous contents (HAZCHEM)	14.0%	R 115.54	6.00%	R 122.47	6.00%	R 129.82	6.00%	R 101.35
R 109.00	(d) Spray-paint rooms	14.0%	R 115.54	6.00%	R 122.47	6.00%	R 129.82	6.00%	R 101.35
	6.2.6 Refuse tariffs moved to Civil Services								

ANNEXURE 2 - RATES AND TARIFFS 2013 - 2016

TAXES, CHARGES AND TARIFFS - 2013 - 2016

Approved Tariff 2012 - 2013, including VAT	Description	VAT Status	Tariff 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Tariff 2013 - 2014, excluding VAT
	6.2.7 Licensing and Regulating: Hiring and Sundry								
R 501.00	6.2.7.1 Vendor stalls (uncovered)	14.0%	R 531.06	6.00%	R 562.92	6.00%	R 596.70	6.00%	R 465.84
R 809.00	6.2.7.2 Vendor stalls -- under cover (per annum)	14.0%	R 857.54	6.00%	R 908.99	6.00%	R 963.53	6.00%	R 752.23
	6.2.7.3 Clean-up of premises (cost recoverable from owner)								
	6.2.8 Holiday Resorts								
R 450.00	Deposit for hiring C & D types Chalets at Pine Forest (Dennebos)	Exempt	R 477.00	6.00%	R 505.62	6.00%	R 535.96	6.00%	
R 350.00	Deposit for hiring of other	Exempt	R 371.00	6.00%	R 393.26	6.00%	R 416.86	6.00%	
	6.2.8.1 Pine Forest (Dennebos)								
25.00%	6.2.8.1.1 Administrative levy for cancellation of booking (% of rental amount, no maximum)	14.0%	25.00%	0.00%	25.00%	0.00%	25.00%	0.00%	R 0.22
	6.2.8.1.2 Camping (per stand per night)								
R 270.00	High season	14.0%	R 286.20	6.00%	R 303.37	6.00%	R 321.57	6.00%	R 251.05
R 176.00	In season	14.0%	R 186.56	6.00%	R 197.75	6.00%	R 209.62	6.00%	R 163.65
R 108.00	Out of season	14.0%	R 114.48	6.00%	R 121.35	6.00%	R 128.63	6.00%	R 100.42
R 350.00	Deposit	Exempt	R 371.00	6.00%	R 393.26	6.00%	R 416.86	6.00%	
	6.2.8.1.3 Annual Booking Fee								
R 9 090.00	A-type - caravan premises	14.0%	R 10 453.50	15.00%	R 12 021.53	15.00%	R 13 824.75	15.00%	R 9 169.74
R 7 147.00	B-type - caravan premises	14.0%	R 8 219.05	15.00%	R 9 451.91	15.00%	R 10 869.69	15.00%	R 7 209.69
R 6 649.00	C-type - caravan premises	14.0%	R 7 646.35	15.00%	R 8 793.30	15.00%	R 10 112.30	15.00%	R 6 707.32
R 9 090.00	Log Cabins	14.0%	R 10 453.50	15.00%	R 12 021.53	15.00%	R 13 824.75	15.00%	R 9 169.74
R 6 979.00	A-type - Lost City	14.0%	R 8 025.85	15.00%	R 9 229.73	15.00%	R 10 614.19	15.00%	R 7 040.22
R 5 854.00	B-type - Lost City	14.0%	R 6 732.10	15.00%	R 7 741.92	15.00%	R 8 903.20	15.00%	R 5 905.35
	Deposit	Exempt							
	6.2.8.1.4 Chalets (per unit per night)								
	6.2.8.1.4.1 A - Type								
R 378.00	High season (24 December to 9 January & Easter weekend)	14.0%	R 400.68	6.00%	R 424.72	6.00%	R 450.20	6.00%	R 351.47
R 337.00	In season	14.0%	R 357.22	6.00%	R 378.65	6.00%	R 401.37	6.00%	R 313.35
R 276.00	Out of season	14.0%	R 292.56	6.00%	R 310.11	6.00%	R 328.72	6.00%	R 256.63
	6.2.8.1.4.2 B - Type								
R 616.00	High season (24 December to 9 January & Easter weekend)	14.0%	R 652.96	6.00%	R 692.14	6.00%	R 733.67	6.00%	R 572.77
R 500.00	In season	14.0%	R 530.00	6.00%	R 561.80	6.00%	R 595.51	6.00%	R 464.91
R 388.00	Out of season	14.0%	R 411.28	6.00%	R 435.96	6.00%	R 462.11	6.00%	R 360.77
	6.2.8.1.4.3 C - Type								
R 882.00	High season (24 December to 9 January & Easter weekend)	14.0%	R 934.92	6.00%	R 991.02	6.00%	R 1 050.48	6.00%	R 820.11
R 842.00	In season	14.0%	R 892.52	6.00%	R 946.07	6.00%	R 1 002.84	6.00%	R 782.91
R 465.00	Out of season	14.0%	R 492.90	6.00%	R 522.47	6.00%	R 553.82	6.00%	R 432.37
	6.2.8.1.4.4 D - Type								
R 798.00	High season (24 December to 9 January & Easter weekend)	14.0%	R 845.88	6.00%	R 896.63	6.00%	R 950.43	6.00%	R 742.00
R 669.00	In season	14.0%	R 709.14	6.00%	R 751.69	6.00%	R 796.79	6.00%	R 622.05
R 424.00	Out of season	14.0%	R 449.44	6.00%	R 476.41	6.00%	R 504.99	6.00%	R 394.25
	6.2.8.1.4.5 E - Type								
R 580.00	High season (24 December to 9 January & Easter weekend)	14.0%	R 614.80	6.00%	R 651.69	6.00%	R 690.79	6.00%	R 539.30
R 537.00	In season	14.0%	R 569.22	6.00%	R 603.37	6.00%	R 639.58	6.00%	R 499.32
R 346.00	Out of season	14.0%	R 366.76	6.00%	R 388.77	6.00%	R 412.09	6.00%	R 321.72
	6.2.8.1.4.6 F - Type								
R 378.00	High season (24 December to 9 January & Easter weekend)	14.0%	R 400.68	6.00%	R 424.72	6.00%	R 450.20	6.00%	R 351.47
R 337.00	In season	14.0%	R 357.22	6.00%	R 378.65	6.00%	R 401.37	6.00%	R 313.35
R 276.00	Out of season	14.0%	R 292.56	6.00%	R 310.11	6.00%	R 328.72	6.00%	R 256.63
	6.2.8.1.4.7 G - Type								
R 886.00	High season (24 December to 9 January & Easter weekend)	14.0%	R 939.16	6.00%	R 995.51	6.00%	R 1 055.24	6.00%	R 823.82
R 706.00	In season	14.0%	R 748.36	6.00%	R 793.26	6.00%	R 840.86	6.00%	R 656.46
R 465.00	Out of season	14.0%	R 465.00	0.00%	R 492.00	5.81%	R 521.52	6.00%	R 407.89
	6.2.8.1.4.8 Long-term monthly rentals are based on the weekend tariff multiplied by four (4) plus 20 percent.								
	6.2.8.1.5 Day Visitors - Entrance								
R 62.00	Per person per day	14.0%	R 65.72	6.00%	R 69.66	6.00%	R 73.84	6.00%	R 57.65
R 59.00	Per vehicle per day	14.0%	R 62.54	6.00%	R 66.29	6.00%	R 70.27	6.00%	R 54.86
	6.2.8.1.6 Sundry Tariffs								
R 752.00	Conference Hall (deposit)	Exempt	R 797.12	6.00%	R 844.95	6.00%	R 895.64	6.00%	
R 445.00	Conference Hall hire: per session 08:00 – 13:00	14.0%	R 471.70	6.00%	R 500.00	6.00%	R 530.00	6.00%	R 413.77
R 445.00	13:00 – 18:00	14.0%	R 471.70	6.00%	R 500.00	6.00%	R 530.00	6.00%	R 413.77
R 596.00	18:00 – 24:00	14.0%	R 631.76	6.00%	R 669.67	6.00%	R 709.85	6.00%	R 554.18
R 1 138.00	Conference Hall hire: per day	14.0%	R 1 206.28	6.00%	R 1 278.66	6.00%	R 1 355.38	6.00%	R 1 058.14
R 311.00	Renting of Recreational Halls to sports clubs (local): Deposit	Exempt	R 329.66	6.00%	R 349.44	6.00%	R 370.41	6.00%	
R 983.00	Annual tariff	14.0%	R 1 041.98	6.00%	R 1 104.50	6.00%	R 1 170.77	6.00%	R 914.02
R 67.00	Bedding hiring: per set per week (chalets)	14.0%	R 71.02	6.00%	R 75.28	6.00%	R 79.80	6.00%	R 62.30
R 137.00	Entrance (Local Residents) Clip cards - Local residence in Witzenberg area entrance (5 Visits)	14.0%	R 145.22	6.00%	R 153.93	6.00%	R 163.17	6.00%	R 127.39
R 300.00	Local residence in Witzenberg annual tickets (per ticket)	14.0%	R 318.00	0.00%	R 331.08	0.00%	R 351.30	0.00%	R 278.93
R 222.00	Adults	14.0%	R 235.32	0.00%	R 249.44	0.00%	R 264.41	0.00%	R 200.42
R 208.00	Children	14.0%	R 220.48	0.00%	R 233.11	0.00%	R 241.13	0.00%	R 193.40
	Vehicles								
R 53.00	Clip cards - Recreational facilities 5 clips per ticket	14.0%	R 56.18	6.00%	R 59.55	6.00%	R 63.12	6.00%	R 49.28
R 43.00	Laundromat facilities Per 8kg, excluding washing power	14.0%	R 45.58	6.00%	R 48.31	6.00%	R 51.21	6.00%	R 39.98

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Approved Tariff 2012 - 2013, including VAT	Description	VAT Status	Tariff 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Tariff 2013 - 2014, excluding VAT
6.2.8.2	Klipriver Park (Closed)								
6.2.8.3	Discounts - Both Resorts								
	The following discounts will be allowed on booking by:								
	Pensioners - less 50% during off-season and midweek periods out of peak season								
	Registered Caravan Clubs and Club members - less 10% in periods out of peak season								
	Midweek in- and off season - less 25%								
	Students accompanied by parents - less 12% on day visitor fee								
6.2.9	Swimming Pools								
	All swimming pools in Witzenberg								
R 6.00	Entrance: Adults	14.0%	R 6.36	6.00%	R 6.74	6.00%	R 7.15	6.00%	R 5.58
R 1.00	Children (school-going)	14.0%	R 1.06	6.00%	R 1.12	6.00%	R 1.19	6.00%	R 0.93
R 128.00	Season tickets	14.0%	R 135.68	6.00%	R 143.82	6.00%	R 152.45	6.00%	R 119.02
R 117.00	Annual fee per School (Only for School activities)	14.0%	R 124.02	6.00%	R 131.46	6.00%	R 139.35	6.00%	R 108.79
R 530.00	Annual fee per Service providers for Swimming training/lessons (Allow all trainees entry free)	14.0%	R 561.80	6.00%	R 595.51	6.00%	R 631.24	6.00%	R 492.81
6.2.1	Sports grounds								
6.2.10.1	All sports grounds in Witzenberg								
R 50.00	School practices (per practice)	14.0%	R 53.00	6.00%	R 56.18	6.00%	R 59.55	6.00%	R 46.49
R 44.00	If the school book the practices at the beginning of year and pay in full for all practices. (per practice) No refunds	14.0%	R 46.64	6.00%	R 49.44	6.00%	R 52.40	6.00%	R 40.91
R 104.00	School matches (per match)	14.0%	R 110.24	6.00%	R 116.85	6.00%	R 123.87	6.00%	R 96.70
R 104.00	Sports clubs (per practice)	14.0%	R 110.24	6.00%	R 116.85	6.00%	R 123.87	6.00%	R 96.70
R 77.00	If the sport club book the practices at the beginning of year and pay in full for all practices. (per practice) No refunds	14.0%	R 81.62	6.00%	R 86.52	6.00%	R 91.71	6.00%	R 71.60
R 221.00	Sports clubs (per match)	14.0%	R 234.26	6.00%	R 248.32	6.00%	R 263.21	6.00%	R 205.49
R 241.00	Other events	14.0%	R 255.46	6.00%	R 270.79	6.00%	R 287.03	6.00%	R 224.09
R 650.00	Festivals and Carnivals (per day)	14.0%	R 689.00	6.00%	R 730.34	6.00%	R 774.16	6.00%	R 604.39
R 262.00	Deposit per event	Exempt	R 277.72	6.00%	R 294.38	6.00%	R 312.05	6.00%	
6.2.11	Community Halls and Town Halls								
6.2.11.1	Non-local and Outside Organisations								
6.2.11.1.1	Tulbagh Community Hall								
R 836.00	Concerts, Theatre productions and Film Shows Non-local Associations	14.0%	R 886.16	6.00%	R 939.33	6.00%	R 995.69	6.00%	R 777.33
R 121.00	Conferences, Meetings, Gatherings, Church Services and Bazaars Non-local Associations (per session)	14.0%	R 128.26	6.00%	R 135.96	6.00%	R 144.11	6.00%	R 112.51
R 1 022.00	Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's Non-local Associations	14.0%	R 1 083.32	6.00%	R 1 148.32	6.00%	R 1 217.22	6.00%	R 950.28
R 836.00	Shows, Exhibitions and Auctions Non-local Associations	14.0%	R 886.16	6.00%	R 939.33	6.00%	R 995.69	6.00%	R 777.33
R 836.00	Performances, Mannequin Parades, Cooking Non-local Associations	14.0%	R 886.16	6.00%	R 939.33	6.00%	R 995.69	6.00%	R 777.33
R 585.00	Deposit for all the above	14.0%	R 620.10	6.00%	R 657.31	6.00%	R 696.74	6.00%	R 543.95
R 74.00	Preparation of hall per hour	14.0%	R 78.44	6.00%	R 83.15	6.00%	R 88.14	6.00%	R 68.81
6.2.11.1.2	Tulbagh Town Hall								
R 947.00	Concerts, Theatre productions and Film Shows Non-local Associations	14.0%	R 1 003.82	6.00%	R 1 064.05	6.00%	R 1 127.89	6.00%	R 880.54
R 1 010.00	Deposit for above	Exempt	R 1 070.60	6.00%	R 1 134.84	6.00%	R 1 202.93	6.00%	
6.2.11.1.3	Local Organisations/Individuals								
	Town Hall - Ceres								
	Hall, stage and main toilets								
R 241.00	Morning	14.0%	R 255.46	6.00%	R 270.79	6.00%	R 287.03	6.00%	R 224.09
R 241.00	Afternoon	14.0%	R 255.46	6.00%	R 270.79	6.00%	R 287.03	6.00%	R 224.09
R 298.00	Evening	14.0%	R 315.88	6.00%	R 334.83	6.00%	R 354.92	6.00%	R 277.09
	Kitchen								
R 158.00	Morning	14.0%	R 167.48	6.00%	R 177.53	6.00%	R 188.18	6.00%	R 146.91
R 158.00	Afternoon	14.0%	R 167.48	6.00%	R 177.53	6.00%	R 188.18	6.00%	R 146.91
R 204.00	Evening	14.0%	R 216.24	6.00%	R 229.21	6.00%	R 242.97	6.00%	R 189.68
	Banqueting Hall: (only when not used in conjunction with kitchen) per session								
R 149.00	Morning	14.0%	R 157.94	6.00%	R 167.42	6.00%	R 177.46	6.00%	R 138.54
R 149.00	Afternoon	14.0%	R 157.94	6.00%	R 167.42	6.00%	R 177.46	6.00%	R 138.54
R 169.00	Evening	14.0%	R 179.14	6.00%	R 189.89	6.00%	R 201.28	6.00%	R 157.14
R 585.00	Tariff 2: Public dances per session Hall, stage and toilets	14.0%	R 620.10	6.00%	R 657.31	6.00%	R 696.74	6.00%	R 543.95
R 1 010.00	Tariff 3: Guarantee deposit Per function	Exempt	R 1 070.60	6.00%	R 1 134.84	6.00%	R 1 202.93	6.00%	#VALUE!
	Tariff 4: equipment per occasion								
R 25.00	Hiring of table cloths (each, per day)	14.0%	R 26.50	6.00%	R 28.09	6.00%	R 29.78	6.00%	R 23.25
R 14.00	Hiring of tables (each, per day)	14.0%	R 14.84	6.00%	R 15.73	6.00%	R 16.67	6.00%	R 13.02
R 13.00	Hiring of cutlery (per dozen, per day)	14.0%	R 13.78	6.00%	R 14.61	6.00%	R 15.48	6.00%	R 12.09
	Tariff 5: reduced rates								
	50% discount to organisations that qualify								
	Tariff 6: Levy in respect of exceeding the vacating time								
	In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated								
	Tariff 7: Pianos per function								
R 141.00	Piano organ	14.0%	R 149.46	6.00%	R 158.43	6.00%	R 167.93	6.00%	R 131.11
R 158.00	Grand piano	14.0%	R 167.48	6.00%	R 177.53	6.00%	R 188.18	6.00%	R 146.91
	Tariff 8: Rehearsals (per rehearsal)								
	In respect of hall and stage only								
R 101.00	Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 107.06	6.00%	R 113.48	6.00%	R 120.29	6.00%	R 93.91
R 113.00	Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 119.78	6.00%	R 126.97	6.00%	R 134.58	6.00%	R 105.07
	Tariff 9: Changes to Bookings -- per booking								
	If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 83.00	Levy	14.0%	R 87.98	6.00%	R 93.26	6.00%	R 98.85	6.00%	R 77.18
R 169.00	Sound system for Town Hall (per occasion)	14.0%	R 179.14	6.00%	R 189.89	6.00%	R 201.28	6.00%	R 157.14

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6.2.11.1.4 Bella Vista Community Hall									
Tariff 1: Basic charges per session									
Hall, stage and main toilets									
R 175.00	Morning	14.0%	R 185.50	6.00%	R 196.63	6.00%	R 208.43	6.00%	R 162.72
R 175.00	Afternoon	14.0%	R 185.50	6.00%	R 196.63	6.00%	R 208.43	6.00%	R 162.72
R 261.00	Evening	14.0%	R 276.66	6.00%	R 293.26	6.00%	R 310.86	6.00%	R 242.68
Kitchen									
R 158.00	Morning	14.0%	R 167.48	6.00%	R 177.53	6.00%	R 188.18	6.00%	R 146.91
R 158.00	Afternoon	14.0%	R 167.48	6.00%	R 177.53	6.00%	R 188.18	6.00%	R 146.91
R 175.00	Evening	14.0%	R 185.50	6.00%	R 196.63	6.00%	R 208.43	6.00%	R 162.72
Change rooms (excluding main toilets)									
R 47.00	Morning	14.0%	R 49.82	6.00%	R 52.81	6.00%	R 55.98	6.00%	R 43.70
R 47.00	Afternoon	14.0%	R 49.82	6.00%	R 52.81	6.00%	R 55.98	6.00%	R 43.70
R 92.00	Evening	14.0%	R 97.52	6.00%	R 103.37	6.00%	R 109.57	6.00%	R 85.54
Tariff 2: Public dances per session									
R 595.00	Hall, stage and toilets	14.0%	R 630.70	6.00%	R 668.54	6.00%	R 708.65	6.00%	R 553.25
Tariff 3: Guarantee deposit									
R 251.00	Per function --- excluding kitchen	14.0%	R 266.06	6.00%	R 282.02	6.00%	R 298.95	6.00%	R 233.39
R 1 010.00	Per function --- including kitchen	14.0%	R 1 070.60	6.00%	R 1 134.84	6.00%	R 1 202.93	6.00%	R 939.12
Tariff 4: equipment per occasion									
R 25.00	Hiring of table cloths (each, per day)	14.0%	R 26.50	6.00%	R 28.09	6.00%	R 29.78	6.00%	R 23.25
R 14.17	Hiring of tables (each, per day)	14.0%	R 15.02	6.00%	R 15.92	6.00%	R 16.88	6.00%	R 13.18
R 13.08	Hiring of cutlery (per dozen, per day)	14.0%	R 13.86	6.00%	R 14.70	6.00%	R 15.58	6.00%	R 12.16
Tariff 5: Reduced rates									
50% discount to organisations that qualify									
Tariff 6: Levy in respect of exceeding the vacating time									
In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated									
Tariff 7: Pianos									
Tariff 8: Rehearsals (per rehearsal)									
In respect of hall and stage only									
R 65.00	Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 68.90	6.00%	R 73.03	6.00%	R 77.42	6.00%	R 60.44
R 92.00	Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 97.52	6.00%	R 103.37	6.00%	R 109.57	6.00%	R 85.54
Tariff 9: Changes to Bookings -- per booking									
If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged									
R 74.00	Levy	R 0.14	R 78.44	R 0.06	R 83.15	R 0.06	R 88.14	R 0.06	R 68.81
6.2.11.1.5 Dreyer Hall									
Tariff 1: Basic charges per session									
Hall, stage and main toilets									
R 158.00	Morning	R 0.14	R 167.48	R 0.06	R 177.53	R 0.06	R 188.18	R 0.06	R 146.91
R 158.00	Afternoon	R 0.14	R 167.48	R 0.06	R 177.53	R 0.06	R 188.18	R 0.06	R 146.91
R 215.00	Evening	R 0.14	R 227.90	R 0.06	R 241.57	R 0.06	R 256.07	R 0.06	R 199.91
Kitchen									
R 56.00	Morning	R 0.14	R 59.36	R 0.06	R 62.92	R 0.06	R 66.70	R 0.06	R 52.07
R 56.00	Afternoon	R 0.14	R 59.36	R 0.06	R 62.92	R 0.06	R 66.70	R 0.06	R 52.07
R 65.00	Evening	R 0.14	R 68.90	R 0.06	R 73.03	R 0.06	R 77.42	R 0.06	R 60.44
Change rooms (excluding main toilets)									
R 47.00	Morning	R 0.14	R 49.82	R 0.06	R 52.81	R 0.06	R 55.98	R 0.06	R 43.70
R 47.00	Afternoon	R 0.14	R 49.82	R 0.06	R 52.81	R 0.06	R 55.98	R 0.06	R 43.70
R 101.00	Evening	R 0.14	R 107.06	R 0.06	R 113.48	R 0.06	R 120.29	R 0.06	R 93.91
Tariff 2: Public dances per session									
R 595.00	Hall, stage and toilets	R 0.14	R 630.70	R 0.06	R 668.54	R 0.06	R 708.65	R 0.06	R 553.25
R 227.00	Tariff 3: Guarantee deposit per function	Exempt	R 240.62	R 0.06	R 255.06	R 0.06	R 270.36	R 0.06	
Tariff 4: Equipment									
Tariff 5: Reduced rates									
50% discount to organisations that qualify									
Tariff 6: Levy in respect of exceeding the vacating time									
In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated									
Tariff 7: Pianos									
Tariff 8: Rehearsals (per rehearsal)									
In respect of hall and stage only									
R 47.00	Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 49.82	6.00%	R 52.81	6.00%	R 55.98	6.00%	R 43.70
R 74.00	Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 78.44	6.00%	R 83.15	6.00%	R 88.14	6.00%	R 68.81
Tariff 9: Changes to Bookings -- per booking									
If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged									
R 74.00	Levy	14.0%	R 78.44	6.00%	R 83.15	6.00%	R 88.14	6.00%	R 68.81
6.2.11.1.6 Bella Vista Youth Centre and Polo cross Hall N'duli									
Tariff 1: Basic charges per session									
Hall, stage and main toilets									
R 158.00	Morning	14.0%	R 167.48	6.00%	R 177.53	6.00%	R 188.18	6.00%	R 146.91
R 158.00	Afternoon	14.0%	R 167.48	6.00%	R 177.53	6.00%	R 188.18	6.00%	R 146.91
R 215.00	Evening	14.0%	R 227.90	6.00%	R 241.57	6.00%	R 256.07	6.00%	R 199.91
Tariff 2: Public dances per session									
R 595.00	Hall, stage and toilets	14.0%	R 630.70	6.00%	R 668.54	6.00%	R 708.65	6.00%	R 553.25
R 227.00	Tariff 3: Guarantee deposit per function	Exempt	R 240.62	6.00%	R 255.06	6.00%	R 270.36	6.00%	
Tariff 4: Equipment									
Tariff 5: Reduced rates									
50% discount to organisations that qualify									
Tariff 6: Levy in respect of exceeding the vacating time									
In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated									

ANNEXURE 2 - RATES AND TARIFFS 2013 - 2016

TAXES, CHARGES AND TARIFFS - 2013 - 2016

Approved Tariff 2012 - 2013, including VAT	Description	VAT Status	Tariff 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Tariff 2013 - 2014, excluding VAT
	Tariff 7: Rehearsals (per rehearsal)								
	In respect of hall and stage only								
R 47.00	Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 49.82	6.00%	R 52.81	6.00%	R 55.98	6.00%	R 43.70
R 74.00	Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 78.44	6.00%	R 83.15	6.00%	R 88.14	6.00%	R 68.81
	Tariff 8: Changes to bookings --- per booking								
	If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 83.00	Levy	14.0%	R 87.98	6.00%	R 93.26	6.00%	R 98.85	6.00%	R 77.18
	6.2.11.1.7 N'duli New Hall								
	Tariff 1: Basic charges per session								
	Hall, stage and main toilets								
R 186.00	Morning	14.0%	R 197.16	6.00%	R 208.99	6.00%	R 221.53	6.00%	R 172.95
R 186.00	Afternoon	14.0%	R 197.16	6.00%	R 208.99	6.00%	R 221.53	6.00%	R 172.95
R 261.00	Evening	14.0%	R 276.66	6.00%	R 293.26	6.00%	R 310.86	6.00%	R 242.68
	Kitchen								
R 83.00	Morning	14.0%	R 87.98	6.00%	R 93.26	6.00%	R 98.85	6.00%	R 77.18
R 83.00	Afternoon	14.0%	R 87.98	6.00%	R 93.26	6.00%	R 98.85	6.00%	R 77.18
R 121.00	Evening	14.0%	R 128.26	6.00%	R 135.96	6.00%	R 144.11	6.00%	R 112.51
	Change rooms (excluding main toilets)								
R 37.00	Morning	14.0%	R 39.22	6.00%	R 41.57	6.00%	R 44.07	6.00%	R 34.40
R 37.00	Afternoon	14.0%	R 39.22	6.00%	R 41.57	6.00%	R 44.07	6.00%	R 34.40
R 56.00	Evening	14.0%	R 59.36	6.00%	R 62.92	6.00%	R 66.70	6.00%	R 52.07
	Tariff 2: Public dances per session								
R 632.00	Hall, stage and toilets	14.0%	R 669.92	6.00%	R 710.12	6.00%	R 752.72	6.00%	R 587.65
R 327.00	Tariff 3: Guarantee deposit per function	Exempt	R 346.62	6.00%	R 367.42	6.00%	R 389.46	6.00%	
	Tariff 4: Equipment								
	Tariff 5: Reduced rates								
	50% discount to organisations that qualify								
	Tariff 6: Levy in respect of exceeding the vacating time								
	In the event of the hirer failing to vacate the hired premises within the applicable period, or by 13:00 of the following work day provided official authorisation thereto has been granted, an amount of R10 per hour will be levied until such time that the premises have been fully vacated								
	Tariff 7: Rehearsals (per rehearsal)								
	In respect of hall and stage only								
R 74.00	Morning: 10:00 - 12:00 (per rehearsal)	14.0%	R 78.44	6.00%	R 83.15	6.00%	R 88.14	6.00%	R 68.81
R 92.00	Evening: 18:00 - 20:00 (per rehearsal)	14.0%	R 97.52	6.00%	R 103.37	6.00%	R 109.57	6.00%	R 85.54
	Tariff 8: Changes to bookings --- per booking								
	If notice of a change to a booking is given less than 30 days prior --- excepting when the change is occasioned by a request from Council --- a levy will be charged								
R 74.00	Levy	14.0%	R 78.44	6.00%	R 83.15	6.00%	R 88.14	6.00%	R 68.81
	6.2.11.1.8 Prince Alfred's Hamlet Town Hall								
	Tariff 1: Information sessions								
R 37.00		14.0%	R 39.22	6.00%	R 41.57	6.00%	R 44.07	6.00%	R 34.40
	Tariff 2: Welfare Functions								
	Tariff 3: Meetings								
R 47.00	Hire	14.0%	R 49.82	6.00%	R 52.81	6.00%	R 55.98	6.00%	R 43.70
R 146.00	Deposit	Exempt	R 154.76	6.00%	R 164.05	6.00%	R 173.89	6.00%	
	Tariff 4: Weddings, dinners, receptions and dances								
R 632.00	Hire	14.0%	R 669.92	6.00%	R 710.12	6.00%	R 752.72	6.00%	R 587.65
R 717.00	Deposit	Exempt	R 760.02	6.00%	R 805.62	6.00%	R 853.96	6.00%	
	Tariff 5: Church services and fundraisings								
R 326.00	Hire	14.0%	R 345.56	6.00%	R 366.29	6.00%	R 388.27	6.00%	R 303.12
R 458.00	Deposit	Exempt	R 485.48	6.00%	R 514.61	6.00%	R 545.49	6.00%	
	Tariff 6: Sport practices								
R 149.00	Hire	14.0%	R 157.94	6.00%	R 167.42	6.00%	R 177.46	6.00%	R 138.54
R 262.00	Deposit	Exempt	R 277.72	6.00%	R 294.38	6.00%	R 312.05	6.00%	
	6.2.11.1.9 Prince Alfred's Hamlet Community Hall								
	Tariff 1: Information sessions								
R 37.00		14.0%	R 39.22	6.00%	R 41.57	6.00%	R 44.07	6.00%	R 34.40
	Tariff 2: Welfare Functions								
	Tariff 3: Meetings								
R 47.00	Hire	14.0%	R 49.82	6.00%	R 52.81	6.00%	R 55.98	6.00%	R 43.70
R 114.00	Deposit	Exempt	R 120.84	6.00%	R 128.09	6.00%	R 135.78	6.00%	
	Tariff 4: Weddings, dinners, receptions and dances								
R 605.00	Hire	14.0%	R 641.30	6.00%	R 679.78	6.00%	R 720.56	6.00%	R 562.54
R 652.00	Deposit	Exempt	R 691.12	6.00%	R 732.59	6.00%	R 776.54	6.00%	
	Tariff 5: Church services and fundraisings								
R 326.00	Hire	14.0%	R 345.56	6.00%	R 366.29	6.00%	R 388.27	6.00%	R 303.12
R 458.00	Deposit	Exempt	R 485.48	6.00%	R 514.61	6.00%	R 545.49	6.00%	
	Tariff 6: Sport practices								
R 74.00	Hire	14.0%	R 78.44	6.00%	R 83.15	6.00%	R 88.14	6.00%	R 68.81
R 359.00	Deposit	Exempt	R 380.54	6.00%	R 403.37	6.00%	R 427.57	6.00%	

ANNEXURE 2 - RATES AND TARIFFS 2013 - 2016

TAXES, CHARGES AND TARIFFS - 2013 - 2016

Approved Tariff 2012 - 2013, including VAT	Description	VAT Status	Tariff 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Tariff 2013 - 2014, excluding VAT
6.2.11.1.10 Tulbagh Community Hall									
	Indoor Sport								
R 1 209.00	Professional	14.0%	R 1 281.54	6.00%	R 1 358.43	6.00%	R 1 439.94	6.00%	R 1 124.16
R 697.00	Amateur	14.0%	R 738.82	6.00%	R 783.15	6.00%	R 830.14	6.00%	R 648.09
R 92.00	Practices -- per hour	14.0%	R 97.52	6.00%	R 103.37	6.00%	R 109.57	6.00%	R 85.54
R 489.00	Deposit	Exempt	R 518.34	6.00%	R 549.44	6.00%	R 582.41	6.00%	
	Concerts, Theatre productions and Film Shows								
R 492.00	Local Associations	14.0%	R 521.52	6.00%	R 552.81	6.00%	R 585.98	6.00%	R 457.47
R 1 209.00	Professional / Private	14.0%	R 1 281.54	6.00%	R 1 358.43	6.00%	R 1 439.94	6.00%	R 1 124.16
R 489.00	Deposit	Exempt	R 518.34	6.00%	R 549.44	6.00%	R 582.41	6.00%	
	Conferences, Meetings, Gatherings, Church Services and Bazaars								
R 101.00	Local Associations	14.0%	R 107.06	6.00%	R 113.48	6.00%	R 120.29	6.00%	R 93.91
R 408.00	Deposit	Exempt	R 432.48	6.00%	R 458.43	6.00%	R 485.93	6.00%	
	Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's								
R 782.00	Local Associations	14.0%	R 828.92	6.00%	R 878.66	6.00%	R 931.37	6.00%	R 727.12
R 1 179.00	Private	14.0%	R 1 249.74	6.00%	R 1 324.72	6.00%	R 1 404.21	6.00%	R 1 096.26
R 489.00	Deposit	Exempt	R 518.34	6.00%	R 549.44	6.00%	R 582.41	6.00%	
	Shows, Exhibitions and Auctions								
R 836.00	Non-local Associations	14.0%	R 886.16	6.00%	R 939.33	6.00%	R 995.69	6.00%	R 777.33
R 538.00	Local Associations	Exempt	R 570.28	6.00%	R 604.50	6.00%	R 640.77	6.00%	
	Performances, Mannequin Parades, Cooking demo's and Debutant								
R 705.00	Non-local Associations	14.0%	R 747.30	6.00%	R 792.14	6.00%	R 839.67	6.00%	R 655.53
R 492.00	Local Associations	14.0%	R 521.52	6.00%	R 552.81	6.00%	R 585.98	6.00%	R 457.47
R 896.00	Deposit	Exempt	R 949.76	6.00%	R 1 006.75	6.00%	R 1 067.15	6.00%	
R 74.00	Preparation of hall per hour	14.0%	R 78.44	6.00%	R 83.15	6.00%	R 88.14	6.00%	R 68.81
	6.2.11.2 Local Organisations								
	6.2.11.2.1 Tulbagh Town Hall								
	Deposit								
R 896.00	Main hall	Exempt	R 949.76	6.00%	R 1 006.75	6.00%	R 1 067.15	6.00%	
R 287.00	Banqueting hall	Exempt	R 304.22	6.00%	R 322.47	6.00%	R 341.82	6.00%	
R 287.00	Auditorium	Exempt	R 304.22	6.00%	R 322.47	6.00%	R 341.82	6.00%	
R 156.00	Kitchen	Exempt	R 165.36	6.00%	R 175.28	6.00%	R 185.80	6.00%	
R 269.00	Tables	Exempt	R 285.14	6.00%	R 302.25	6.00%	R 320.38	6.00%	
	Hire:								
	Indoor Sport								
R 1 301.00	Professional	14.0%	R 1 379.06	6.00%	R 1 461.80	6.00%	R 1 549.51	6.00%	R 1 209.70
R 697.00	Amateur	14.0%	R 738.82	6.00%	R 783.15	6.00%	R 830.14	6.00%	R 648.09
R 186.00	Kitchen	14.0%	R 197.16	6.00%	R 208.99	6.00%	R 221.53	6.00%	R 172.95
	Concerts, Theatre productions and Film Shows								
R 427.00	Local Associations	14.0%	R 452.62	6.00%	R 479.78	6.00%	R 508.56	6.00%	R 397.04
R 1 209.00	Professional / Private	14.0%	R 1 281.54	6.00%	R 1 358.43	6.00%	R 1 439.94	6.00%	R 1 124.16
R 186.00	Kitchen	14.0%	R 197.16	6.00%	R 208.99	6.00%	R 221.53	6.00%	R 172.95
	Conferences, Meetings, Gatherings, Church Services and Bazaars								
R 427.00	Main hall	14.0%	R 452.62	6.00%	R 479.78	6.00%	R 508.56	6.00%	R 397.04
R 186.00	Banqueting hall	14.0%	R 197.16	6.00%	R 208.99	6.00%	R 221.53	6.00%	R 172.95
R 298.00	Auditorium	14.0%	R 315.88	6.00%	R 334.83	6.00%	R 354.92	6.00%	R 277.09
R 186.00	Kitchen	14.0%	R 197.16	6.00%	R 208.99	6.00%	R 221.53	6.00%	R 172.95
	Dances, Dinners, Birthdays, Celebrations, Receptions and Disco's								
R 1 114.00	Main hall	14.0%	R 1 180.84	6.00%	R 1 251.69	6.00%	R 1 326.79	6.00%	R 1 035.82
R 501.00	Banqueting hall	14.0%	R 531.06	6.00%	R 562.92	6.00%	R 596.70	6.00%	R 465.84
R 241.00	Kitchen	14.0%	R 255.46	6.00%	R 270.79	6.00%	R 287.03	6.00%	R 224.09
	Shows, Exhibitions and Auctions								
R 1 022.00	Main hall	14.0%	R 1 083.32	6.00%	R 1 148.32	6.00%	R 1 217.22	6.00%	R 950.28
R 492.00	Banqueting hall	14.0%	R 521.52	6.00%	R 552.81	6.00%	R 585.98	6.00%	R 457.47
R 241.00	Kitchen	14.0%	R 255.46	6.00%	R 270.79	6.00%	R 287.03	6.00%	R 224.09
	Performances, Mannequin Parades, Cooking demo's and Debutant								
R 1 022.00	Main hall	14.0%	R 1 083.32	6.00%	R 1 148.32	6.00%	R 1 217.22	6.00%	R 950.28
R 1 022.00	Banqueting hall	14.0%	R 1 083.32	6.00%	R 1 148.32	6.00%	R 1 217.22	6.00%	R 950.28
R 92.00	Preparation of hall per hour	14.0%	R 97.52	6.00%	R 103.37	6.00%	R 109.57	6.00%	R 85.54
R 15.00	Tables: per table to maximum of R110.00	14.0%	R 15.90	6.00%	R 16.85	6.00%	R 17.87	6.00%	R 13.95
	6.2.11.2.2 Drostdy hall								
R 315.00	Hire	14.0%	R 333.90	6.00%	R 353.93	6.00%	R 375.17	6.00%	R 292.89
R 269.00	Deposit	Exempt	R 285.14	6.00%	R 302.25	6.00%	R 320.38	6.00%	
	6.2.11.2.3 Montana Community Hall								
	Concerts and stage performances								
R 457.00	Hire	14.0%	R 484.42	6.00%	R 513.49	6.00%	R 544.29	6.00%	R 424.93
R 399.00	Deposit	Exempt	R 422.94	6.00%	R 448.32	6.00%	R 475.22	6.00%	
	Disco's and Dances								
R 735.00	Hire	14.0%	R 779.10	6.00%	R 825.85	6.00%	R 875.40	6.00%	R 683.42
R 489.00	Deposit	Exempt	R 518.34	6.00%	R 549.44	6.00%	R 582.41	6.00%	
	Film shows, Wedding receptions and birthdays								
R 355.00	Hire	14.0%	R 376.30	6.00%	R 398.88	6.00%	R 422.81	6.00%	R 330.09
R 399.00	Deposit	Exempt	R 422.94	6.00%	R 448.32	6.00%	R 475.22	6.00%	
	Meetings								
R 169.00	Hire	14.0%	R 179.14	6.00%	R 189.89	6.00%	R 201.28	6.00%	R 157.14
R 245.00	Deposit	Exempt	R 259.70	6.00%	R 275.28	6.00%	R 291.80	6.00%	

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TAXES, CHARGES AND TARIFFS - 2013 - 2016

Approved Tariff 2012 - 2013, including VAT	Description	VAT Status	Tariff 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Tariff 2013 - 2014, excluding VAT
Senior citizens' meetings and gatherings; Schools and Churches (Special Occasions)									
	Performances								
R 298.00	Hire	14.0%	R 315.88	6.00%	R 334.83	6.00%	R 354.92	6.00%	R 277.09
R 327.00	Deposit	Exempt	R 346.62	6.00%	R 367.42	6.00%	R 389.46	6.00%	
	Exhibitions								
R 298.00	Hire	14.0%	R 315.88	6.00%	R 334.83	6.00%	R 354.92	6.00%	R 277.09
R 262.00	Deposit	Exempt	R 277.72	6.00%	R 294.38	6.00%	R 312.05	6.00%	
	Bazaars								
R 186.00	Hire: Churches and Schools	14.0%	R 197.16	6.00%	R 208.99	6.00%	R 221.53	6.00%	R 172.95
R 326.00	Hire: Other	14.0%	R 345.56	6.00%	R 366.29	6.00%	R 388.27	6.00%	R 303.12
R 375.00	Deposit	Exempt	R 397.50	6.00%	R 421.35	6.00%	R 446.63	6.00%	
R 65.00	Kitchen	14.0%	R 68.90	6.00%	R 73.03	6.00%	R 77.42	6.00%	R 60.44
R 83.00	Montana Library Hall : Per occasion (No Church Services)	14.0%	R 87.98	6.00%	R 93.26	6.00%	R 98.85	6.00%	R 77.18
R 101.00	Stamper Street Hall : (per occasion)	14.0%	R 107.06	6.00%	R 113.48	6.00%	R 120.29	6.00%	R 93.91
<p>NB: Once in a quarter the hall may be utilised, without charge, by political parties that are represented in Council, for their political meetings with the community. The political party concerned must however present its intent to the Municipal Manager, and consent is subject to the availability of the facility. Priority will be given to the order in which applications are received.</p> <p>NB: The Municipal Manager may use his discretion to offer a hall free of any charge to Youth-, Service-, Charity-, Community-, Sport-, Educational- and State Institutions, and Senior Citizens.</p>									
6.2.12	Cemeteries								
	Tariffs								
6.2.12.1	Non-local residents								
	All persons that were resident outside the Witzenberg Municipal jurisdiction.								
R 2 473.00	6 ft excavation: plot included	14.0%	R 2 621.38	6.00%	R 2 778.66	6.00%	R 2 945.38	6.00%	R 2 299.46
R 2 936.00	8 ft excavation: plot included	14.0%	R 3 112.16	6.00%	R 3 298.89	6.00%	R 3 496.82	6.00%	R 2 729.96
R 742.00	Re-burials: opening and closing of graves	14.0%	R 786.52	6.00%	R 833.71	6.00%	R 883.73	6.00%	R 689.93
R 251.00	Memorial plaque	14.0%	R 266.06	6.00%	R 282.02	6.00%	R 298.95	6.00%	R 233.39
6.2.12.2	Local residents								
	All persons that were resident inside the Witzenberg Municipal jurisdiction.								
6.2.12.2.1	Indigent cases								
	Town residents								
	Definition:								
	At the time of death the deceased had to be part of a household that was approved as an indigent case, also noted as such in the Financial system.								
	Rural residents								
	Definition:								
	At the time of death the deceased had to be part of a household of which the combined income did not exceed twice the State's Old-age Pension allowance, and that the deceased had resided in the house at that time.								
	Burials for indigent cases are free of charge, being funded from the Indigent Allocation at non-local tariffs.								
6.2.12.2.2	All other cases								
R 278.00	Plot	14.0%	R 294.68	6.00%	R 312.36	6.00%	R 331.10	6.00%	R 258.49
R 883.00	6 ft excavation	14.0%	R 935.98	6.00%	R 992.14	6.00%	R 1 051.67	6.00%	R 821.04
R 947.00	8 ft excavation	14.0%	R 1 003.82	6.00%	R 1 064.05	6.00%	R 1 127.89	6.00%	R 880.54
R 427.00	Re-burials: opening and closing of graves	14.0%	R 452.62	6.00%	R 479.78	6.00%	R 508.56	6.00%	R 397.04
R 241.00	Memorial plaque	14.0%	R 255.46	6.00%	R 270.79	6.00%	R 287.03	6.00%	R 224.09
6.2.13	Dept. Parks -- private works -- equipment -- tariff per hour								
R 47.00	Lawnmower: 450 mm (small) per hour	14.0%	R 49.82	6.00%	R 52.81	6.00%	R 55.98	6.00%	R 43.70
R 83.00	Lawnmower: 750 mm (large) per hour	14.0%	R 87.98	6.00%	R 93.26	6.00%	R 98.85	6.00%	R 77.18
R 65.00	Forest cutters (per hour)	14.0%	R 68.90	6.00%	R 73.03	6.00%	R 77.42	6.00%	R 60.44
R 65.00	Chain saws (per hour)	14.0%	R 68.90	6.00%	R 73.03	6.00%	R 77.42	6.00%	R 60.44
R 131.00	Bush cutters (per hour)	14.0%	R 138.86	6.00%	R 147.19	6.00%	R 156.02	6.00%	R 121.81
R 131.00	Trailers (per hour)	14.0%	R 138.86	6.00%	R 147.19	6.00%	R 156.02	6.00%	R 121.81
R 149.00	Spray pumps: Mechanical and triangular (per hour)	14.0%	R 157.94	6.00%	R 167.42	6.00%	R 177.46	6.00%	R 138.54

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Approved Tariff 2012 - 2013, including VAT	Description	VAT Status	Tariff 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Tariff 2013 - 2014, excluding VAT
	6.3. FINANCIAL SERVICES								
	6.3.1 Administrative fees								
R 92.00	6.3.1.1 Furnishing of evaluation- and / or clearance	14.0%	R 97.52	6.00%	R 103.37	6.00%	R 109.57	6.00%	R 85.54
	6.3.1.2 Valuations & deed search								
	6.3.1.2.1 Re-evaluation of properties (per application)								
R 164.00	Residential properties	14.0%	R 173.84	6.00%	R 184.27	6.00%	R 195.33	6.00%	R 152.49
R 790.00	Business properties	14.0%	R 837.40	6.00%	R 887.64	6.00%	R 940.90	6.00%	R 734.56
R 981.00	Agricultural properties	14.0%	R 1 039.86	6.00%	R 1 102.25	6.00%	R 1 168.39	6.00%	R 912.16
R 883.00	State owned properties	14.0%	R 935.98	6.00%	R 992.14	6.00%	R 1 051.67	6.00%	R 821.04
R 82.00	Urban vacant land	14.0%	R 86.92	6.00%	R 92.14	6.00%	R 97.66	6.00%	R 76.25
R 164.00	Other not specified above	14.0%	R 173.84	6.00%	R 184.27	6.00%	R 195.33	6.00%	R 152.49
R 38.00	6.3.1.2.2 Deeds office search per erf	14.0%	R 40.28	6.00%	R 42.70	6.00%	R 45.26	6.00%	R 35.33
	6.3.1.3 Tracing of any information older than six months. (per hour or part thereof)	14.0%							
R 37.30	6.3.1.4 Issuing of accounts' duplicates (per account)	14.0%	R 39.54	6.00%	R 41.91	6.00%	R 44.42	6.00%	R 34.68
R 355.00	6.3.1.5 Furnishing of name- and address list (per list) (per town)	14.0%	R 376.30	6.00%	R 398.88	6.00%	R 422.81	6.00%	R 330.09
R 74.00	6.3.1.6 Surcharge on Refer to Drawer cheques (per cheque)	14.0%	R 78.44	6.00%	R 83.15	6.00%	R 88.14	6.00%	R 68.81
R 26.90	6.3.1.7 Excess	14.0%	R 28.51	6.00%	R 30.22	6.00%	R 32.04	6.00%	R 25.01
	6.3.1.8 Recovery costs								
	6.3.1.8.1 Tariffs for processes and the serving of documentation by the Municipality								
R 29.00	6.3.1.8.1.1 Serving of a registered reminder (per reminder)	14.0%	R 30.74	6.00%	R 32.58	6.00%	R 34.54	6.00%	R 26.96
R 41.00	6.3.1.8.1.2 Stamp costs (per summons)	14.0%	R 43.46	6.00%	R 46.07	6.00%	R 48.83	6.00%	R 38.12
	6.3.1.8.1.3 Serving of summonses and/or writs (per serving)								
R 113.00	Inside the Witzenberg jurisdiction	14.0%	R 119.78	6.00%	R 126.97	6.00%	R 134.58	6.00%	R 105.07
R 269.00	Outside the Witzenberg jurisdiction	14.0%	R 285.14	6.00%	R 302.25	6.00%	R 320.38	6.00%	R 250.12
	6.3.1.8.2 Levying of any legal costs								
	6.3.2 Water								
	Re-connection of suspended supply on request by consumer per connection								
R 83.00	6.3.2.1 (a) Urban areas	14.0%	R 87.98	6.00%	R 93.26	6.00%	R 98.85	6.00%	R 77.18
R 101.00	(b) Rural areas	14.0%	R 107.06	6.00%	R 113.48	6.00%	R 120.29	6.00%	R 93.91
	6.3.2.2 Re-connection after non-payment per suspension list - per connection								
R 33.00	(a) Urban areas	14.0%	R 34.98	6.00%	R 37.08	6.00%	R 39.30	6.00%	R 30.68
R 49.00	(b) Rural areas	14.0%	R 51.94	6.00%	R 55.06	6.00%	R 58.36	6.00%	R 45.56
	6.3.2.3 Special meter reading per reading per meter								
R 121.00	(a) Urban areas	14.0%	R 128.26	6.00%	R 135.96	6.00%	R 144.11	6.00%	R 112.51
R 186.00	(b) Rural areas	14.0%	R 197.16	6.00%	R 208.99	6.00%	R 221.53	6.00%	R 172.95
	6.3.2.5 Tampering with meter connection								
	(a) In the event where a consumer's water supply has been cut and sealed with a cap and key, and such seal had been removed without the consent of the Municipality, the following charges for tampering will be levied against the consumer, no re-connection will be made unless the prescribed payment plus the cost of a Water demand device (if not yet installed) has been received.								
R 790.00	(b) Where a consumer had made an illegal water connection in front of the meter, the supply will be disconnected immediately, and one of the following options will be exercised, depending on the consumer's choice:	14.0%	R 837.40	6.00%	R 887.64	6.00%	R 940.90	6.00%	R 734.56
	(i) A criminal charge to be laid by the SAPS, or								
	(ii) An admission of guilt (see tariff attached) plus the cost of the damage and possible consumption be paid.	14.0%	R 1 675.86	6.00%	R 1 776.41	6.00%	R 1 883.00	6.00%	R 1 470.05
R 1 581.00	(c) Where a consumer is guilty of a second offence in terms of an illegal water connection, the connection will be summarily removed and the matter will be handed to the SAPS.								
	6.3.3 Electricity								
	6.3.3.1 Re-connections of cut supplies on request of consumers in terms of Article 28, per re-connection:								
R 83.00	(a) Urban areas	14.0%	R 87.98	6.00%	R 93.26	6.00%	R 98.85	6.00%	R 77.18
R 101.00	(b) Rural areas	14.0%	R 107.06	6.00%	R 113.48	6.00%	R 120.29	6.00%	R 93.91
	6.3.3.2 Re-connections of cut supplies on request of consumers in terms of Article 19, per re-connection:								
R 33.00	(a) Urban areas	14.0%	R 34.98	6.00%	R 37.08	6.00%	R 39.30	6.00%	R 30.68
R 49.00	(b) Rural areas	14.0%	R 51.94	6.00%	R 55.06	6.00%	R 58.36	6.00%	R 45.56
	6.3.3.3 Special meter reading as per Article 52(3) per reading per meter								
R 121.00	(a) Urban areas	14.0%	R 128.26	6.00%	R 135.96	6.00%	R 144.11	6.00%	R 112.51
R 186.00	(b) Rural areas	14.0%	R 197.16	6.00%	R 208.99	6.00%	R 221.53	6.00%	R 172.95
	6.3.3.4 Duplicate Identification Card: Pre-paid electricity, per card Damage to the AVM machine:	14.0%	R 11.66	6.00%	R 12.36	6.00%	R 13.10	6.00%	R 10.23
	Damage to the AVM machine:								
R 162.00	6.3.3.5 Fine for damage the AVM machine (per incident)	Exempt	R 171.72	6.00%	R 182.02	6.00%	R 192.94	6.00%	

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Approved Tariff 2012 - 2013, including VAT	Description	VAT Status	Tariff 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Tariff 2013 - 2014, excluding VAT
	6.3.4 Deposits								
R 1 385.00	Businesses	Exempt	R 1 468.10	6.00%	R 1 556.19	6.00%	R 1 649.56	6.00%	#VALUE!
	Industries (Estimated on consumption)	Exempt							
R 204.00	Residential clients	Exempt	R 216.24	6.00%	R 229.21	6.00%	R 242.97	6.00%	
R 327.00	With pre-paid electricity and water meter	Exempt	R 346.62	6.00%	R 367.42	6.00%	R 389.46	6.00%	
R 775.00	With only a pre-paid electricity meter	Exempt	R 821.50	6.00%	R 870.79	6.00%	R 923.04	6.00%	
	All other residential clients	Exempt							
	6.4. TECHNICAL SERVICES								
	6.4.1. CIVIL SERVICES								
	6.4.1.1 Building Plan								
	Calculate on the gross covered area, to the nearest square meter - tariff per building plan per m²	14.0%	R 13.00	0.00%	R 14.00	7.69%	R 14.84	6.00%	R 11.40
	(Subject to the stipulation at 4.1.1.2 hereunder)								
	Industrial/commercial tariff per building plan per m²								
	(Subject to the stipulation at 4.1.1.2 hereunder)								
R 176.00	With a minimum building plan tariff	14.0%	R 186.56	6.00%	R 197.75	6.00%	R 209.62	6.00%	R 163.65
R 1 191.00	Building deposit	Exempt	R 1 262.46	6.00%	R 1 338.21	6.00%	R 1 418.50	6.00%	
	In the event of illegal building operations without an approved plan, a charge of <u>three</u> times the above building plan fees plus the following tariff per day that the plan is outstanding, will apply:	14.0%	R 102.82	6.00%	R 108.99	6.00%	R 115.53	6.00%	R 90.19
R 97.00	Disclosure of building plan information:								
R 38.00	Tariff per monthly report	14.0%	R 40.28	6.00%	R 42.70	6.00%	R 45.26	6.00%	R 35.33
	New buildings and additions for bona fide farming purposes								
	New buildings and additions to wine cellars, cooperative, industries, cold storages, schools, etc.								
	Minimum building fee								
	Small building works as defined in the National Building Regulations								
	Temporary structures								
	Extensions to expiry dates of approved building plans								
	Swimming pools - per application, irrespective of the size of the pool. Fixed tariff per swimming pool.	14.0%	R 309.52	6.00%	R 328.09	6.00%	R 347.78	6.00%	R 271.51
	6.4.1.1.2 Advertising signs application								
R 1 395.00	Permitted third party advertising sign (<2,0m²) per board	14.0%	R 1 478.70	6.00%	R 1 567.42	6.00%	R 1 661.47	6.00%	R 1 297.11
R 2 325.00	Permitted third party advertising sign (>2,0m²) per board	14.0%	R 2 464.50	6.00%	R 2 612.37	6.00%	R 2 769.11	6.00%	R 2 161.84
R 186.00	Advertising sign, direction indicator or name sign on building (<1,0m²) per sign	14.0%	R 197.16	6.00%	R 208.99	6.00%	R 221.53	6.00%	R 172.95
R 650.00	Advertising sign, direction indicator or name sign on building (<5,0m²) per sign	14.0%	R 689.00	6.00%	R 730.34	6.00%	R 774.16	6.00%	R 604.39
R 1 395.00	Advertising sign, direction indicator or name sign on building (>5,0m²) per sign	14.0%	R 1 478.70	6.00%	R 1 567.42	6.00%	R 1 661.47	6.00%	R 1 297.11
R 278.00	Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<1,0m²) per board	14.0%	R 294.68	6.00%	R 312.36	6.00%	R 331.10	6.00%	R 258.49
R 976.00	Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (<5,0m²) per board	14.0%	R 1 034.56	6.00%	R 1 096.63	6.00%	R 1 162.43	6.00%	R 907.51
R 1 860.00	Advertising sign, direction indicator or name sign, Free-standing or on Refuse bin (>5,0m²) per board	14.0%	R 1 971.60	6.00%	R 2 089.90	6.00%	R 2 215.29	6.00%	R 1 729.47
	6.4.1.2 Sewerage								
R 4 016.00	Sewerage connection, per connection	14.0%	R 4 256.96	6.00%	R 4 512.38	6.00%	R 4 783.12	6.00%	R 3 734.18
	100 mm - connection to the maximum of 10 m in length	14.0%	R 0.00	#DIV/0!	R 0.00	#DIV/0!	R 0.00	#DIV/0!	R 0.00
R 4 025.00	150 mm - connection to the maximum of 10 m in length	14.0%	R 4 266.50	6.00%	R 4 522.49	6.00%	R 4 793.84	6.00%	R 3 742.54
R 210.00	> 10 m lengths (per meter)	14.0%	R 222.60	6.00%	R 235.96	6.00%	R 250.11	6.00%	R 195.26
R 380.00	Sewerage blockages: per blockage	14.0%	R 402.80	6.00%	R 426.97	6.00%	R 452.59	6.00%	R 353.33
R 670.00	Week days	14.0%	R 710.20	6.00%	R 752.81	6.00%	R 797.98	6.00%	R 622.98
	Weekends and Public Holidays - per call-out	14.0%							
	6.4.1.3 Water								
	6.4.1.3.1 Water connection (per connection)								
R 1 981.00	Size: To 20 mm	14.0%	R 2 099.86	6.00%	R 2 225.85	6.00%	R 2 359.40	6.00%	R 1 841.98
R 2 529.00	32 mm	14.0%	R 2 680.74	6.00%	R 2 841.58	6.00%	R 3 012.08	6.00%	R 2 351.53
R 2 882.00	40 mm	14.0%	R 3 054.92	6.00%	R 3 238.22	6.00%	R 3 432.51	6.00%	R 2 679.75
R 5 902.00	50 mm	14.0%	R 6 256.12	6.00%	R 6 631.49	6.00%	R 7 029.38	6.00%	R 5 487.82
R 6 618.00	80 mm	14.0%	R 7 015.08	6.00%	R 7 435.98	6.00%	R 7 882.14	6.00%	R 6 153.58
R 7 622.00	100 mm	14.0%	R 8 079.32	6.00%	R 8 564.08	6.00%	R 9 077.92	6.00%	R 7 087.12
R 14 688.00	150 mm	14.0%	R 15 569.28	6.00%	R 16 503.44	6.00%	R 17 493.64	6.00%	R 13 657.26
	6.4.1.3.2 Testing of water meters (per test per water meter)								
R 210.00	Size: To 20 mm	14.0%	R 222.60	6.00%	R 235.96	6.00%	R 250.11	6.00%	R 195.26
R 210.00	32	14.0%	R 222.60	6.00%	R 235.96	6.00%	R 250.11	6.00%	R 195.26
R 1 772.00	40	14.0%	R 1 878.32	6.00%	R 1 991.02	6.00%	R 2 110.48	6.00%	R 1 647.65
R 3 299.00	50	14.0%	R 3 496.94	6.00%	R 3 706.76	6.00%	R 3 929.16	6.00%	R 3 067.49
R 5 478.00	80	14.0%	R 5 806.68	6.00%	R 6 155.08	6.00%	R 6 524.39	6.00%	R 5 093.58
	Refundable where meter is found to be faulty.								

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	6.4.1.4 Civil								
	Motor driveways								
R 1 337.00	Single driveways (3,5m max) each	14.0%	R 1 417.22	6.00%	R 1 502.25	6.00%	R 1 592.39	6.00%	R 1 243.18
R 2 417.00	Double driveways (7,0m max) each	14.0%	R 2 562.02	6.00%	R 2 715.74	6.00%	R 2 878.69	6.00%	R 2 247.39
R 446.00	Placement of bridging/kerbing (each)	14.0%	R 472.76	6.00%	R 501.13	6.00%	R 531.19	6.00%	R 414.70
	Private tarring								
R 373.00	Double sealing, including preparation, per square meter	14.0%	R 395.38	6.00%	R 419.10	6.00%	R 444.25	6.00%	R 346.82
R 457.00	Pre-mix, including preparation, per square meter	14.0%	R 484.42	6.00%	R 513.49	6.00%	R 544.29	6.00%	R 424.93
R 61.00	Float seal on covered areas, per square meter	14.0%	R 64.66	6.00%	R 68.54	6.00%	R 72.65	6.00%	R 56.72
	Any other private work (per quotation): Actual cost + 20 %	14.0%							
	Private work forms to be completed in all cases								
	6.4.1.5 Plans: copies								
R 65.00	Copies of plans per square meter size of plan	14.0%	R 68.90	6.00%	R 73.03	6.00%	R 77.42	6.00%	R 60.44
R 158.00	Copies: Sepia, per copy	14.0%	R 167.48	6.00%	R 177.53	6.00%	R 188.18	6.00%	R 146.91
R 186.00	Copies: Durester, per copy	14.0%	R 197.16	6.00%	R 208.99	6.00%	R 221.53	6.00%	R 172.95
R 7.40	A3 + A4 , per copy	14.0%	R 7.84	6.00%	R 8.31	6.00%	R 8.81	6.00%	R 6.88
	6.4.1.6 Town Planning costs								
	(In terms of Ordinance on Land Use Planning)								
R 1 005.00	6.4.1.6.1 Concessionary use, per application	14.0%	R 1 065.30	6.00%	R 1 129.22	6.00%	R 1 196.97	6.00%	R 934.47
R 1 005.00	6.4.1.6.2 Re-zoning, per property	14.0%	R 1 065.30	6.00%	R 1 129.22	6.00%	R 1 196.97	6.00%	R 934.47
	6.4.1.6.3 Departure Art 15(1)(a)(i)								
R 210.00	Erven <500m² per application	14.0%	R 222.60	6.00%	R 235.96	6.00%	R 250.11	6.00%	R 195.26
R 419.00	Erven 500m² - 750m² per application	14.0%	R 444.14	6.00%	R 470.79	6.00%	R 499.04	6.00%	R 389.60
R 1 005.00	Erven > 750m² per application	14.0%	R 1 065.30	6.00%	R 1 129.22	6.00%	R 1 196.97	6.00%	R 934.47
R 1 005.00	Section 15(1)(a)(ii)(temporary) per application	14.0%	R 1 065.30	6.00%	R 1 129.22	6.00%	R 1 196.97	6.00%	R 934.47
	6.4.1.6.4 Sub-divisions: per application								
R 1 005.00	Up to 20 erven	14.0%	R 1 065.30	6.00%	R 1 129.22	6.00%	R 1 196.97	6.00%	R 934.47
R 47.00	More than 20 erven (Tariff 4.6.4.1 plus tariff per erven)	14.0%	R 49.82	6.00%	R 52.81	6.00%	R 55.98	6.00%	R 43.70
	6.4.1.6.5 Contribution to external services - New Developments	14.0%							
	(bulk services per site)								
R 17 160.00	Tulbagh (Town area)	14.0%	R 18 189.60	6.00%	R 19 280.98	6.00%	R 20 437.83	6.00%	R 15 955.79
R 18 114.00	Tulbagh (Agricultural area, outside town area)	14.0%	R 19 200.84	6.00%	R 20 352.89	6.00%	R 21 574.06	6.00%	R 16 842.84
R 18 144.00	P A Hamlet	14.0%	R 19 232.64	6.00%	R 20 386.60	6.00%	R 21 609.79	6.00%	R 16 870.74
R 12 519.00	Other areas	14.0%	R 13 270.14	6.00%	R 14 066.35	6.00%	R 14 910.33	6.00%	R 11 640.47
	6.4.1.6.6 Contribution to external services - Applications for second unit on single plot (bulk services per site)								
	6.4.1.6.6.1 Tulbagh								
R 1 716.00	2nd unit smaller than 50 m²	14.0%	R 1 818.96	6.00%	R 1 928.10	6.00%	R 2 043.78	6.00%	R 1 595.58
R 8 580.00	2nd unit 50 m² - 120 m²	14.0%	R 9 094.80	6.00%	R 9 640.49	6.00%	R 10 218.92	6.00%	R 7 977.89
R 17 160.00	2nd unit larger than 120 m2	14.0%	R 18 189.60	6.00%	R 19 280.98	6.00%	R 20 437.83	6.00%	R 15 955.79
	6.4.1.6.6.2 PA Hamlet								
R 1 814.40	2nd unit smaller than 50 m²	14.0%	R 1 923.26	6.00%	R 2 038.66	6.00%	R 2 160.98	6.00%	R 1 687.07
R 9 072.00	2nd unit 50 m² - 120 m²	14.0%	R 9 616.32	6.00%	R 10 193.30	6.00%	R 10 804.90	6.00%	R 8 435.37
R 18 144.00	2nd unit larger than 120 m2	14.0%	R 19 232.64	6.00%	R 20 386.60	6.00%	R 21 609.79	6.00%	R 16 870.74
	6.4.1.6.6.3 All other areas								
R 1 251.90	2nd unit smaller than 50 m²	14.0%	R 1 327.01	6.00%	R 1 406.63	6.00%	R 1 491.03	6.00%	R 1 164.05
R 6 259.50	2nd unit 50 m² - 120 m²	14.0%	R 6 635.07	6.00%	R 7 033.17	6.00%	R 7 455.16	6.00%	R 5 820.24
R 12 519.00	2nd unit larger than 120 m2	14.0%	R 13 270.14	6.00%	R 14 066.35	6.00%	R 14 910.33	6.00%	R 11 640.47
	6.4.1.7 Industrial effluent								
	Industries than dispose via the normal network								
	Industries than dispose directly into the sewage treatment works	14.0%			As per contractual agreements				
	Industries that exceed with disposal	14.0%							
	6.4.1.8 Refuse removal								
R 93.60	Receipt and processing of private dumping at dumping site, per cubic meter	14.0%	R 99.22	6.00%	R 105.17	6.00%	R 111.48	6.00%	R 87.03
R 187.00	Abattoir waste at dumping site, per cubic meter	14.0%	R 198.22	6.00%	R 210.11	6.00%	R 222.72	6.00%	R 173.88
R 14.00	Refuse bags (Black), per package of 25 bags	14.0%	R 14.84	6.00%	R 15.73	6.00%	R 16.67	6.00%	R 13.02
R 19.00	Refuse bags (Green), per package of 25 bags	14.0%	R 20.14	6.00%	R 21.35	6.00%	R 22.63	6.00%	R 17.67
R 5.80	Provision of refuse bins for special events - per bin per annum	14.0%	R 6.15	6.00%	R 6.52	6.00%	R 6.91	6.00%	R 5.39
R 409.00	Advertisements on street refuse bins. Per advertisement per bin p/a	14.0%	R 433.54	6.00%	R 459.55	6.00%	R 487.13	6.00%	R 380.30
R 298.00	Refuse removal: special events (Festivals & Carnivals)	14.0%	R 315.88	6.00%	R 334.83	6.00%	R 354.92	6.00%	R 277.09

ANNEXURE 2 - RATES AND TARIFFS 2013 - 2016

TAXES, CHARGES AND TARIFFS - 2013 - 2016

Approved Tariff 2012 - 2013, including VAT	Description	VAT Status	Tariff 2013 - 2014, including VAT	Variance	Indicative tariffs 2014 - 2015, including VAT	Variance	Indicative tariffs 2015 - 2016, including VAT	Variance	Tariff 2013 - 2014, excluding VAT
	6.4.2. ELECTRICAL SERVICES								
	6.4.2.1 Re-connection after tampering with meters								
	In terms of Section 14 of the Supply Regulations, per meter								
R 1 069.00	Per re-connection								
	First offence	14.0%	R 1 133.14	6.00%	R 1 201.13	6.00%	R 1 273.20	6.00%	R 993.98
R 2 139.00	Second offence	14.0%	R 2 267.34	6.00%	R 2 403.38	6.00%	R 2 547.58	6.00%	R 1 988.89
	6.4.2.2 Repair to supply								
	In terms of Section 22 of the Supply Regulations								
	Per repair to supply								
R 222.00	Urban areas	14.0%	R 235.32	6.00%	R 249.44	6.00%	R 264.41	6.00%	R 206.42
R 251.00	Rural areas	14.0%	R 266.06	6.00%	R 282.02	6.00%	R 298.95	6.00%	R 233.39
	In terms of Section 28 of the Supply Regulations								
	Per re-connection (Section 28(1))								
R 106.00	Urban areas	14.0%	R 112.36	6.00%	R 119.10	6.00%	R 126.25	6.00%	R 98.56
R 134.00	Rural areas	14.0%	R 142.04	6.00%	R 150.56	6.00%	R 159.60	6.00%	R 124.60
	6.4.2.3 Testing of meter								
	In terms of Section 51 (3)								
	Per testing of meter								
	Urban areas								
R 392.00	(i) Single Phase electro-mechanical, per meter	14.0%	R 415.52	6.00%	R 440.45	6.00%	R 466.88	6.00%	R 364.49
R 512.00	(ii) Three Phase electro-mechanical, per meter	14.0%	R 542.72	6.00%	R 575.28	6.00%	R 609.80	6.00%	R 476.07
R 380.00	(iii) Single phase pre-paid meter, per meter	14.0%	R 402.80	6.00%	R 426.97	6.00%	R 452.59	6.00%	R 353.33
R 501.00	(iv) Three phase pre-paid meter, per meter	14.0%	R 531.06	6.00%	R 562.92	6.00%	R 596.70	6.00%	R 465.84
R 585.00	(v) KVA / kWh meter, per meter	14.0%	R 620.10	6.00%	R 657.31	6.00%	R 696.74	6.00%	R 543.95
R 169.00	(vi) Meter verifying	14.0%	R 179.14	6.00%	R 189.89	6.00%	R 201.28	6.00%	R 157.14
	Rural areas								
R 427.00	(i) Single phase electro-mechanical, per meter	14.0%	R 452.62	6.00%	R 479.78	6.00%	R 508.56	6.00%	R 397.04
R 547.00	(ii) Three phase electro-mechanical, per meter	14.0%	R 579.82	6.00%	R 614.61	6.00%	R 651.49	6.00%	R 508.61
R 419.00	(iii) Single Phase pre-paid meter, per meter	14.0%	R 444.14	6.00%	R 470.79	6.00%	R 499.04	6.00%	R 389.60
R 538.00	(iv) Three phase pre-paid meter per meter	14.0%	R 570.28	6.00%	R 604.50	6.00%	R 640.77	6.00%	R 500.25
R 622.00	(v) KVA / kWh meter per meter	14.0%	R 659.32	6.00%	R 698.88	6.00%	R 740.81	6.00%	R 578.35
R 202.00	(vi) Meter verifying	14.0%	R 214.12	6.00%	R 226.97	6.00%	R 240.59	6.00%	R 187.82
	6.4.2.4 Single phase connection								
	Single phase connection with underground cable and electro-mechanical meter, per connection	14.0%							
R 9 556.00			R 10 129.36	6.00%	R 10 737.12	6.00%	R 11 381.35	6.00%	R 8 885.40
	Single phase connection with surface cable and electro-mechanical meter, per connection	14.0%							
R 4 872.00			R 5 164.32	6.00%	R 5 474.18	6.00%	R 5 802.63	6.00%	R 4 530.11
	Single Phase connection with underground cable and automat meter, per connection	14.0%							
R 10 459.00			R 11 086.54	6.00%	R 11 751.73	6.00%	R 12 456.84	6.00%	R 9 725.04
	Single Phase connection with surface cable and automat meter, per connection	14.0%							
R 5 494.00			R 5 823.64	6.00%	R 6 173.06	6.00%	R 6 543.44	6.00%	R 5 108.46
	Change from electro-mechanical meter to automat meter, per change	14.0%							
R 1 524.00			R 1 615.44	6.00%	R 1 712.37	6.00%	R 1 815.11	6.00%	R 1 417.05
	6.4.2.5 Temporary connection								
	Temporary connections are supplied at the tariffs mentioned in 4.2.4 for a single phase connection, and at actual cost for a three phase connection. The cost or tariff payment is deemed as a deposit. On termination of the account, the deposit is refunded after the cost of consumption, any damage to the equipment, and a 20 % administrative charge have been recovered. The connection is supplied in accordance with the Municipality's Electricity by-laws, as amended.								
	6.4.2.6 Government-subsidised housing - (20 % admin. Charges not included)	14.0%	R 5 765.34	6.00%	R 6 111.26	6.00%	R 6 477.94	6.00%	R 5 057.32

WC022 Witzenberg - Table A1 Budget Summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands										
<u>Financial Performance</u>										
Property rates	28 739	31 261	38 471	44 117	44 234	47 648	47 648	47 661	50 656	53 754
Service charges	135 981	155 795	180 375	209 534	210 367	188 283	188 283	229 199	248 659	268 913
Investment revenue	3 676	2 893	2 070	1 957	1 957	3 112	3 112	1 857	2 199	2 309
Transfers recognised - operational	61 433	53 668	54 209	76 178	78 420	71 165	71 165	99 330	95 293	97 806
Other own revenue	16 277	17 514	18 957	19 828	19 828	20 772	20 772	22 995	23 302	24 501
Total Revenue (excluding capital transfers and contributions)	246 106	261 131	294 082	351 614	354 806	330 980	330 980	401 042	420 109	447 284
Employee costs	70 568	78 931	89 690	100 399	100 413	95 807	95 807	111 896	121 054	130 960
Remuneration of councillors	5 087	5 577	6 639	7 091	7 811	6 906	6 906	8 239	8 765	9 340
Depreciation & asset impairment	7 510	10 736	12 461	18 623	18 623	18 604	18 604	24 982	29 050	34 624
Finance charges	13 938	13 932	13 973	17 478	17 458	14 942	14 942	13 719	13 085	12 648
Materials and bulk purchases	61 491	79 826	102 548	118 259	118 259	108 994	108 994	135 000	147 150	160 400
Transfers and grants	851	1 078	1 116	1 079	1 045	960	960	1 144	1 212	1 273
Other expenditure	87 120	81 778	74 352	83 243	88 199	88 684	88 684	106 483	99 079	105 301
Total Expenditure	246 564	271 858	300 781	346 172	351 808	334 897	334 897	401 462	419 394	454 545
Surplus/(Deficit)	(458)	(10 726)	(6 698)	5 442	2 998	(3 916)	(3 916)	(420)	715	(7 261)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	17 864	46 837	58 971	62 001	74 037	58 268	58 268	43 330	19 123	20 132
Surplus/(Deficit) after capital transfers & contributions	17 406	36 111	52 273	67 443	77 035	54 352	54 352	42 910	19 838	12 870
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 406	36 111	52 273	67 443	77 035	54 352	54 352	42 910	19 838	12 870
<u>Capital expenditure & funds sources</u>										
Capital expenditure	-	-	-	74 943	89 048	89 922	89 922	51 320	26 763	27 132
Transfers recognised - capital	-	-	-	55 042	69 263	70 091	70 091	39 382	19 123	20 132
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	19 900	19 785	19 831	19 831	11 938	7 640	7 000
Total sources of capital funds	-	-	-	74 943	89 048	89 922	89 922	51 320	26 763	27 132
<u>Financial position</u>										
Total current assets	78 423	63 966	79 550	64 337	92 190	92 190	92 190	100 809	113 206	124 741
Total non current assets	431 904	481 427	536 127	270 635	606 676	606 676	606 676	633 014	630 727	623 235
Total current liabilities	59 682	46 590	69 870	57 268	76 651	76 651	76 651	71 410	63 710	56 010
Total non current liabilities	115 310	127 517	122 150	112 372	111 736	111 736	111 736	108 141	105 016	102 382
Community wealth/Equity	335 334	371 286	423 658	166 009	505 155	505 155	505 155	548 947	569 882	584 259
<u>Cash flows</u>										
Net cash from (used) operating	20 911	48 009	47 509	72 543	75 581	75 581	75 581	100 774	82 915	83 166
Net cash from (used) investing	(16 855)	(29 713)	(61 954)	(67 360)	(77 056)	(77 056)	(77 056)	(51 318)	(26 761)	(27 129)
Net cash from (used) financing	8 742	(7 367)	(7 183)	(7 221)	(7 221)	(7 221)	(7 221)	(7 441)	(8 045)	(8 700)
Cash/cash equivalents at the year end	32 573	43 502	21 874	41 464	34 806	34 806	34 806	42 015	90 125	137 461
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	43 502	21 874	32 562	24 071	28 472	28 472	28 472	27 091	29 488	31 022
Application of cash and investments	29 464	5 424	23 855	(3 154)	18 393	15 129	15 129	(11 047)	(28 918)	(46 805)
Balance - surplus (shortfall)	14 039	16 450	8 707	27 225	10 079	13 343	13 343	38 138	58 406	77 828
<u>Asset management</u>										
Asset register summary (WDV)	129 058	150 394	204 508	75 219	90 745	91 619	142 689	142 689	169 452	194 634
Depreciation & asset impairment	4 708	7 430	8 789	18 623	18 623	18 604	24 982	24 982	29 050	34 624
Renewal of Existing Assets	-	-	4 011	20 240	23 529	23 753	23 753	26 669	6 149	7 068
Repairs and Maintenance	9 965	8 942	11 005	14 202	14 030	11 905	15 157	15 157	16 191	17 009
<u>Free services</u>										
Cost of Free Basic Services provided	8 800	14 700	15 353	16 055	16 055	16 055	17 051	17 051	18 109	19 233
Revenue cost of free services provided	10 741	17 758	18 442	19 415	19 415	19 415	20 667	20 667	22 000	23 421
<u>Households below minimum service level</u>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	2	2	2	0	0	0	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		40 359	50 468	52 259	62 538	64 209	66 904	67 767	70 612	70 108
Executive and council		1 058	1 401	1 369	2 831	2 831	2 831	3 170	3 997	4 148
Budget and treasury office		–	–	–	–	–	–	62 222	–	–
Corporate services		39 301	49 067	50 890	59 707	61 378	64 073	2 376	66 615	65 960
<i>Community and public safety</i>		61 935	54 702	55 988	84 152	84 703	72 093	105 450	92 859	100 259
Community and social services		29 324	36 714	43 682	50 333	49 402	46 104	55 738	58 817	62 057
Sport and recreation		6 128	9 442	9 901	15 445	15 445	9 723	13 242	8 932	9 772
Public safety		644	694	884	3 030	3 030	1 939	3 284	2 427	2 548
Housing		25 839	7 852	1 522	15 344	16 826	14 328	33 186	22 683	25 882
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		7 223	19 983	22 949	19 399	23 811	21 512	14 536	5 853	10 164
Planning and development		882	1 025	1 134	3 174	3 174	3 188	3 318	2 435	6 574
Road transport		6 340	18 958	21 815	16 225	20 437	18 150	11 218	3 418	3 589
Environmental protection		–	–	–	–	200	174	–	–	–
<i>Trading services</i>		154 454	182 816	221 858	247 527	256 120	228 740	256 618	269 907	286 884
Electricity		91 358	108 346	130 066	153 238	153 443	130 390	173 323	184 867	201 445
Water		32 601	39 683	47 851	54 203	56 770	51 836	40 519	49 378	50 112
Waste water management		16 000	19 271	28 437	25 164	30 732	30 224	26 167	17 832	16 401
Waste management		14 496	15 516	15 505	14 922	15 175	16 291	16 609	17 830	18 926
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	263 971	307 968	353 053	413 616	428 843	389 248	444 372	439 232	467 415
Expenditure - Standard										
<i>Governance and administration</i>		58 964	70 981	65 787	75 603	76 263	72 096	81 086	86 324	91 314
Executive and council		9 450	10 372	11 739	12 712	13 096	12 307	18 432	15 161	16 112
Budget and treasury office		2 230	3 133	3 795	3 133	3 143	3 914	42 053	4 471	4 705
Corporate services		47 284	57 476	50 253	59 758	60 024	55 874	20 601	66 692	70 497
<i>Community and public safety</i>		52 997	43 456	37 238	55 845	60 494	53 991	80 915	72 679	79 858
Community and social services		9 146	10 290	11 600	15 202	14 202	11 897	15 750	15 409	16 669
Sport and recreation		12 297	15 029	15 240	18 212	18 223	16 879	18 890	20 427	22 116
Public safety		4 689	5 706	6 725	8 704	8 632	8 051	9 918	10 725	11 508
Housing		26 866	12 431	3 673	13 727	19 437	17 164	36 357	26 118	29 565
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		11 729	14 873	17 899	22 727	23 014	20 594	26 044	28 864	31 729
Planning and development		4 093	4 926	5 939	7 422	7 460	6 615	8 457	9 554	9 997
Road transport		7 190	9 339	11 222	14 547	14 534	13 067	16 799	18 464	20 824
Environmental protection		445	608	738	758	1 020	911	789	846	908
<i>Trading services</i>		122 456	142 225	179 229	192 092	192 034	187 865	213 519	231 634	251 758
Electricity		73 322	93 415	118 977	134 706	134 836	124 660	152 563	165 980	181 797
Water		16 431	14 923	17 476	19 366	19 389	19 272	20 026	21 563	22 433
Waste water management		15 990	16 085	20 294	17 722	17 511	21 780	20 100	21 591	23 345
Waste management		16 713	17 802	22 482	20 298	20 298	22 153	20 830	22 500	24 182
<i>Other</i>	4	424	481	529	583	583	584	617	654	687
Total Expenditure - Standard	3	246 570	272 016	300 682	346 850	352 388	335 129	402 181	420 156	455 345
Surplus/(Deficit) for the year		17 400	35 952	52 372	66 765	76 455	54 119	42 191	19 076	12 070

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure,
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure,
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

WC022 Witzenberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Revenue - Standard										
<i>Municipal governance and administration</i>		40 359	50 468	52 259	62 538	64 209	66 904	67 767	70 612	70 108
Executive and council		1 058	1 401	1 369	2 831	2 831	2 831	3 170	3 997	4 148
Mayor and Council		1 058	1 401	1 369	2 831	2 831	2 831	3 170	3 997	4 148
Municipal Manager		-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	62 222	-	-
Corporate services		39 301	49 067	50 890	59 707	61 378	64 073	2 376	66 615	65 960
Human Resources		-	19	318	735	735	259	451	488	513
Information Technology		-	-	-	-	-	-	-	-	-
Property Services		2 606	4 244	819	3 195	3 195	2 022	1 924	1 242	1 304
Other Admin		36 694	44 804	49 753	55 778	57 449	61 792	-	64 885	64 143
<i>Community and public safety</i>		61 935	54 702	55 988	84 152	84 703	72 093	105 450	92 859	100 259
Community and social service		29 324	36 714	43 682	50 333	49 402	46 104	55 738	58 817	62 057
Libraries and Archives		458	560	4 420	5 449	5 449	1 860	9 047	8 197	6 601
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		185	283	740	298	361	742	310	335	352
Cemeteries & Crematoriums		152	170	199	0	6	130	(2)	(1)	(2)
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		-	-	-	-	-	-	-	-	-
Other Social		28 530	35 701	38 324	44 585	43 585	43 371	46 383	50 287	55 105
Sport and recreation		6 128	9 442	9 901	15 445	15 445	9 723	13 242	8 932	9 772
Public safety		644	694	884	3 030	3 030	1 939	3 284	2 427	2 548
Police		-	-	-	-	-	-	-	-	-
Fire		-	0	-	1	1	0	1	1	1
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	870	870	1 236	-	-	-
Other		644	694	884	2 159	2 159	702	3 283	2 426	2 547
Housing		25 839	7 852	1 522	15 344	16 826	14 328	33 186	22 683	25 882
Health		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		7 223	19 983	22 949	19 399	23 811	21 512	14 536	5 853	10 164
Planning and development		882	1 025	1 134	3 174	3 174	3 188	3 318	2 435	6 574
Economic Development/Planning		-	-	236	2 151	2 151	717	2 255	1 285	1 367
Town Planning/Building enforcement		821	936	835	949	949	2 404	986	1 066	5 119
Licensing & Regulation		62	89	63	74	74	67	77	84	88
Road transport		6 340	18 958	21 815	16 225	20 437	18 150	11 218	3 418	3 589
Roads		3 619	16 181	18 850	13 191	17 403	14 886	8 068	9	10
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		2 721	2 777	2 965	3 034	3 034	3 264	3 150	3 409	3 580
Other		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	200	174	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	200	174	-	-	-
<i>Trading services</i>		154 454	182 816	221 858	247 527	256 120	228 740	256 618	269 907	286 884
Electricity		91 358	108 346	130 066	153 238	153 443	130 390	173 323	184 867	201 445
Electricity Distribution		91 358	108 346	130 066	153 238	153 443	130 390	173 323	184 867	201 445
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		32 601	39 683	47 851	54 203	56 770	51 836	40 519	49 378	50 112
Water Distribution		28 667	39 683	47 460	51 214	53 781	51 668	39 819	40 904	48 849
Water Storage		3 934	-	391	2 989	2 989	167	700	8 474	1 263
Waste water management		16 000	19 271	28 437	25 164	30 732	30 224	26 167	17 832	16 401
Sewerage		12 617	16 905	27 107	25 012	30 416	29 908	24 497	17 832	16 401
Storm Water Management		3 383	2 361	1 314	152	315	315	1 670	-	-
Public Toilets		-	5	15	-	-	-	-	-	-
Waste management		14 496	15 516	15 505	14 922	15 175	16 291	16 609	17 830	18 926
Solid Waste		14 496	15 516	15 505	14 922	15 175	16 291	16 609	17 830	18 926
Other		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	263 971	307 968	353 053	413 616	428 843	389 248	444 372	439 232	467 415

WC022 Witzenberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Expenditure - Standard										
<i>Municipal governance and administration</i>		58 964	70 981	65 787	75 603	76 263	72 096	81 086	86 324	91 314
Executive and council		9 450	10 372	11 739	12 712	13 096	12 307	18 432	15 161	16 112
Mayor and Council		7 467	8 658	10 249	10 549	10 947	10 524	12 410	13 344	14 167
Municipal Manager		1 983	1 714	1 489	2 163	2 148	1 783	6 022	1 817	1 944
Budget and treasury office		2 230	3 133	3 795	3 133	3 143	3 914	42 053	4 471	4 705
Corporate services		47 284	57 476	50 253	59 758	60 024	55 874	20 601	66 692	70 497
Human Resources		10 142	20 796	14 066	14 663	14 543	12 422	15 763	17 009	18 254
Information Technology		524	835	951	1 513	1 413	1 454	1 671	1 887	1 931
Property Services		3 202	3 157	2 616	3 022	3 038	2 655	3 167	3 393	3 496
Other Admin		33 416	32 688	32 622	40 561	41 030	39 343	-	44 403	46 815
<i>Community and public safety</i>		52 997	43 456	37 238	55 845	60 494	53 991	80 915	72 679	79 858
Community and social service		9 146	10 290	11 600	15 202	14 202	11 897	15 750	15 409	16 669
Libraries and Archives		3 582	3 884	4 403	5 107	5 107	4 454	6 372	6 820	7 348
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		2 079	2 391	2 541	3 135	3 135	2 840	3 431	3 709	4 018
Cemeteries & Crematoriums		1 560	1 755	1 820	2 120	2 120	1 810	2 286	2 477	2 728
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		-	-	-	-	-	-	-	-	-
Other Social		1 925	2 259	2 837	4 840	3 840	2 792	3 661	2 402	2 575
Sport and recreation		12 297	15 029	15 240	18 212	18 223	16 879	18 890	20 427	22 116
Public safety		4 689	5 706	6 725	8 704	8 632	8 051	9 918	10 725	11 508
Police		-	-	-	-	-	-	-	-	-
Fire		999	1 217	1 288	2 027	1 929	1 931	2 588	2 876	3 108
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		1 060	1 386	1 736	1 897	1 897	1 609	2 149	2 298	2 444
Other		2 630	3 103	3 701	4 781	4 806	4 512	5 180	5 552	5 956
Housing		26 866	12 431	3 673	13 727	19 437	17 164	36 357	26 118	29 565
Health		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		11 729	14 873	17 899	22 727	23 014	20 594	26 044	28 864	31 729
Planning and development		4 093	4 926	5 939	7 422	7 460	6 615	8 457	9 554	9 997
Economic Development/Planning		1 939	1 875	2 249	3 516	3 555	2 730	3 773	4 519	4 589
Town Planning/Building enforcement		2 120	3 016	3 659	3 852	3 852	3 857	4 634	4 981	5 348
Licensing & Regulation		34	35	31	54	54	28	49	54	60
Road transport		7 190	9 339	11 222	14 547	14 534	13 067	16 799	18 464	20 824
Roads		5 939	7 759	9 345	12 297	12 309	10 999	14 176	15 645	17 792
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		1 251	1 580	1 877	2 250	2 225	2 068	2 623	2 819	3 032
Other		-	-	-	-	-	-	-	-	-
Environmental protection		445	608	738	758	1 020	911	789	846	908
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		445	608	738	758	1 020	911	789	846	908
<i>Trading services</i>		122 456	142 225	179 229	192 092	192 034	187 865	213 519	231 634	251 758
Electricity		73 322	93 415	118 977	134 706	134 836	124 660	152 563	165 980	181 797
Electricity Distribution		73 228	93 230	118 853	134 515	134 645	124 498	152 408	165 812	181 616
Electricity Generation		94	185	124	191	191	163	155	167	180
Water		16 431	14 923	17 476	19 366	19 389	19 272	20 026	21 563	22 433
Water Distribution		10 092	8 891	12 675	14 349	14 372	13 501	14 778	16 292	17 719
Water Storage		6 339	6 033	4 800	5 018	5 018	5 770	5 247	5 272	4 714
Waste water management		15 990	16 085	20 294	17 722	17 511	21 780	20 100	21 591	23 345
Sewerage		12 872	12 546	16 264	12 577	12 379	16 824	15 241	16 298	17 306
Storm Water Management		2 301	2 654	3 070	3 999	3 987	3 761	3 682	3 951	4 573
Public Toilets		817	886	961	1 146	1 146	1 194	1 177	1 343	1 466
Waste management		16 713	17 802	22 482	20 298	20 298	22 153	20 830	22 500	24 182
Solid Waste		16 713	17 802	22 482	20 298	20 298	22 153	20 830	22 500	24 182
Other		424	481	529	583	583	584	617	654	687
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		424	481	529	583	583	584	617	654	687
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	246 570	272 016	300 682	346 850	352 388	335 129	402 181	420 156	455 345
Surplus/(Deficit) for the year		17 400	35 952	52 372	66 765	76 455	54 119	42 191	19 076	12 070

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote	1									
Vote 1 - Budget & Treasury Office		36 694	44 803	49 753	55 778	57 449	61 792	62 222	64 885	64 143
Vote 2 - Civil Services		66 715	90 650	110 642	107 479	120 079	113 236	91 363	85 049	85 449
Vote 3 - Community & Social Services		29 386	36 803	43 828	51 808	51 078	46 811	57 630	58 901	62 144
Vote 4 - Corporate Services		2 606	4 263	1 054	3 930	3 930	2 281	2 376	1 730	1 817
Vote 5 - Electricity		91 358	108 346	130 066	154 108	154 314	131 626	173 323	184 867	201 445
Vote 6 - Executive & Council		1 058	1 401	1 449	2 831	2 831	2 831	3 327	3 997	4 148
Vote 7 - Housing		25 839	7 852	1 522	15 344	16 826	14 328	33 186	22 683	25 882
Vote 8 - Planning		821	936	991	1 699	1 699	2 654	1 269	2 351	6 486
Vote 9 - Public Safety		3 365	3 470	3 849	5 194	5 194	3 967	6 434	5 836	6 128
Vote 10 - Sport & Recreation		6 128	9 442	9 901	15 445	15 445	9 723	13 242	8 932	9 772
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	263 971	307 968	353 053	413 616	428 843	389 248	444 372	439 232	467 415
Expenditure by Vote, to be appropriated	1									
Vote 1 - Budget & Treasury Office		26 152	25 605	25 215	31 053	31 053	30 351	32 797	34 154	36 110
Vote 2 - Civil Services		55 073	56 570	69 597	69 683	69 507	74 204	75 131	81 299	87 752
Vote 3 - Community & Social Services		11 446	12 994	14 352	18 114	17 358	14 932	18 475	18 357	19 811
Vote 4 - Corporate Services		17 580	28 422	22 625	24 463	24 739	21 954	27 327	29 591	31 227
Vote 5 - Electricity		75 257	95 947	121 725	138 367	138 497	128 006	156 347	170 089	186 135
Vote 6 - Executive & Council		14 899	16 103	17 562	19 959	20 358	19 114	21 298	22 644	23 888
Vote 7 - Housing		26 866	12 431	3 673	13 727	19 437	17 164	36 357	26 118	29 565
Vote 8 - Planning		2 120	3 016	3 828	4 216	4 257	4 015	5 167	6 229	6 644
Vote 9 - Public Safety		4 880	5 900	6 865	9 058	8 960	8 511	10 391	11 247	12 096
Vote 10 - Sport & Recreation		12 297	15 029	15 240	18 212	18 223	16 879	18 890	20 427	22 116
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	246 570	272 016	300 682	346 850	352 388	335 129	402 181	420 156	455 345
Surplus/(Deficit) for the year	2	17 400	35 952	52 372	66 765	76 455	54 119	42 191	19 076	12 070

References

1. Insert 'Vote': e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote	1									
Vote 1 - Budget & Treasury Office		36 694	44 803	49 753	55 778	57 449	61 792	62 222	64 885	64 143
1.1 - Property Rates		27 409	31 438	38 670	44 611	44 707	47 849	48 180	51 216	54 343
1.2 - Financial Administration		9 166	13 321	11 075	11 015	12 590	13 878	13 881	13 499	9 622
1.3 - Income		75	43	2	152	152	65	161	170	179
1.4 - Treasury : Supply Chain		44	-	6	-	-	-	-	-	-
1.5 - Treasury : Audit		-	-	-	-	-	-	-	-	-
Vote 2 - Civil Services		66 715	90 650	110 642	107 479	120 079	113 236	91 363	85 049	85 449
2.1 - Public Toilets		-	5	15	-	-	-	-	-	-
2.2 - Sewerage		12 617	16 905	27 107	25 012	30 416	29 908	24 497	17 832	16 401
2.3 - Storm water Management		3 383	2 361	1 314	152	315	315	1 670	-	-
2.4 - Roads		3 619	16 181	18 850	13 191	17 403	14 886	8 068	9	10
2.5 - Solid Waste Management		14 496	15 516	15 505	14 922	15 175	16 291	16 609	17 830	18 926
2.6 - Water		32 601	39 683	47 851	54 203	56 770	51 836	40 519	49 378	50 112
Vote 3 - Community & Social Services		29 386	36 803	43 828	51 808	51 078	46 811	57 630	58 901	62 144
3.1 - Cemeteries		152	170	199	0	6	130	(2)	(1)	(2)
3.2 - Control centre		-	-	-	-	-	-	-	-	-
3.3 - Library services		458	560	4 420	5 449	5 449	1 860	9 047	8 197	6 601
3.4 - Community Halls & Facilities		185	283	740	298	361	742	310	335	352
3.5 - Licensing & regulation		62	89	63	74	74	67	77	84	88
3.6 - Environmental Protection		-	-	-	-	200	174	-	-	-
3.7 - Social & Welfare services		28 530	35 701	38 324	44 585	43 585	43 371	46 383	50 287	55 105
3.8 - Property maintenance		-	1	83	-	-	-	-	-	-
3.9 - Local Economical Development		-	-	-	1 401	1 401	467	1 815	-	-
3.10 - Thusong Centre		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		2 606	4 263	1 054	3 930	3 930	2 281	2 376	1 730	1 817
4.1 - Administration		-	-	-	-	-	-	-	-	-
4.2 - Property Administration		2 606	4 243	735	3 195	3 195	2 022	1 924	1 242	1 304
4.3 - Information Technology		-	-	-	-	-	-	-	-	-
4.4 - Human resources		-	19	318	735	735	259	451	488	513
4.5 - Council cost		-	-	-	-	-	-	-	-	-
4.6 - Town secretary		-	-	-	-	-	-	-	-	-
4.7 - Tourism		-	-	-	-	-	-	-	-	-
4.8 - Marketing & Communication		-	1	-	-	-	-	-	-	-
4.9 - Cliental Services		-	-	-	-	-	-	-	-	-
Vote 5 - Electricity		91 358	108 346	130 066	154 108	154 314	131 626	173 323	184 867	201 445
5.1 - Electricity : Administration		91 358	108 346	130 066	153 238	153 443	130 390	173 323	184 867	201 445
5.2 - Street lighting		-	-	-	870	870	1 236	-	-	-
5.3 - Mechanical Workshop		-	-	-	-	-	-	-	-	-
Vote 6 - Executive & Council		1 058	1 401	1 449	2 831	2 831	2 831	3 327	3 997	4 148
6.1 - Integrated Development Planning		-	-	80	-	-	-	157	-	-
6.2 - Municipal Manager		-	-	-	-	-	-	-	-	-
6.3 - Chief Executive's		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		25 839	7 852	1 522	15 344	16 826	14 328	33 186	22 683	25 882
7.1 - Housing		25 839	7 852	1 522	15 344	16 826	14 328	33 186	22 683	25 882
Vote 8 - Planning		821	936	991	1 699	1 699	2 654	1 269	2 351	6 486
8.1 - Building		474	713	533	465	465	926	483	523	549
8.2 - Town Planning		347	224	302	484	484	1 478	503	543	4 571
8.3 - Project Management		-	-	-	750	750	250	283	1 285	1 367
8.4 - Performance Management		-	-	156	-	-	-	-	-	-
Vote 9 - Public Safety		3 365	3 470	3 849	5 194	5 194	3 967	6 434	5 836	6 128
9.1 - Fire Protection		-	0	-	1	1	0	1	1	1
9.2 - Police & Traffic		644	694	884	2 159	2 159	702	3 283	2 426	2 547
9.3 - Disaster management		-	-	-	-	-	-	-	-	-
9.4 - Vehicle Licensing & Testing		2 721	2 777	2 965	3 034	3 034	3 264	3 150	3 409	3 580
Vote 10 - Sport & Recreation		6 128	9 442	9 901	15 445	15 445	9 723	13 242	8 932	9 772
10.1 - Pine Forest Resort		5 187	5 241	5 441	5 555	5 555	6 324	5 629	6 242	6 554
10.2 - Klipriver Park Resort		679	620	685	798	798	788	828	897	941
10.3 - Parks		-	2 091	11	1 519	1 519	134	1 673	40	42
10.4 - Sport grounds		210	1 130	85	2 186	2 186	2 102	2 520	1 615	2 089
10.5 - Swimming pools		52	360	3 679	5 386	5 386	375	2 593	139	145
Total Revenue by Vote	2	263 971	307 968	353 053	413 616	428 843	389 248	444 372	439 232	467 415

WC022 Witzenberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Expenditure by Vote	1									
Vote 1 - Budget & Treasury Office		26 152	25 605	25 215	31 053	31 053	30 351	32 797	34 154	36 110
1.1 - Property Rates		–	–	–	3 650	3 650	3 650	3 800	3 950	4 148
1.2 - Financial Administration		14 607	10 933	8 052	8 512	8 322	7 227	7 943	8 137	8 515
1.3 - Income		7 050	8 415	9 603	12 212	12 264	11 278	11 821	12 337	13 100
1.4 - Treasury : Supply Chain		2 266	3 125	3 765	3 546	3 674	4 282	4 910	5 259	5 642
1.5 - Treasury : Audit		2 230	3 133	3 795	3 133	3 143	3 914	4 323	4 471	4 705
Vote 2 - Civil Services		55 073	56 570	69 597	69 683	69 507	74 204	75 131	81 299	87 752
2.1 - Public Toilets		817	886	961	1 146	1 146	1 194	1 177	1 343	1 466
2.2 - Sewerage		12 872	12 546	16 264	12 577	12 379	16 824	15 241	16 298	17 306
2.3 - Storm water Management		2 301	2 654	3 070	3 999	3 987	3 761	3 682	3 951	4 573
2.4 - Roads		5 939	7 759	9 345	12 297	12 309	10 999	14 176	15 645	17 792
2.5 - Solid Waste Management		16 713	17 802	22 482	20 298	20 298	22 153	20 830	22 500	24 182
2.6 - Water		16 431	14 923	17 476	19 366	19 389	19 272	20 026	21 563	22 433
Vote 3 - Community & Social Services		11 446	12 994	14 352	18 114	17 358	14 932	18 475	18 357	19 811
3.1 - Cemeteries		1 560	1 755	1 820	2 120	2 120	1 810	2 286	2 477	2 728
3.2 - Control centre		650	691	318	67	52	26	36	42	43
3.3 - Library services		3 582	3 884	4 403	5 107	5 107	4 454	6 372	6 820	7 348
3.4 - Community Halls & Facilities		2 079	2 391	2 541	2 915	2 915	2 767	3 182	3 432	3 715
3.5 - Licensing & regulation		34	35	31	54	54	28	49	54	60
3.6 - Environmental Protection		445	608	738	758	1 020	911	789	846	908
3.7 - Social & Welfare services		1 925	2 259	2 837	4 840	3 840	2 792	3 661	2 402	2 575
3.8 - Property maintenance		630	673	741	902	902	989	721	800	843
3.9 - Local Economical Development		541	697	923	1 130	1 127	1 081	1 131	1 206	1 289
3.10 - Thusong Centre		–	–	–	220	220	73	250	277	303
Vote 4 - Corporate Services		17 580	28 422	22 625	24 463	24 739	21 954	27 327	29 591	31 227
4.1 - Administration		2 289	2 537	2 656	2 856	2 843	2 587	3 183	3 449	3 709
4.2 - Property Administration		2 572	2 484	1 874	2 119	2 136	1 666	2 446	2 592	2 653
4.3 - Information Technology		524	835	951	1 513	1 413	1 454	1 671	1 887	1 931
4.4 - Human resources		10 142	20 796	14 066	14 663	14 543	12 422	15 763	17 009	18 254
4.5 - Council cost		–	–	–	–	–	–	–	–	–
4.6 - Town secretary		861	965	996	1 031	1 024	1 040	1 092	1 177	1 264
4.7 - Tourism		424	481	529	583	583	584	617	654	687
4.8 - Marketing & Communication		753	323	1 553	1 591	2 091	2 166	2 555	2 821	2 729
4.9 - Cliental Services		15	0	0	107	107	36	–	–	–
Vote 5 - Electricity		75 257	95 947	121 725	138 367	138 497	128 006	156 347	170 089	186 135
5.1 - Electricity : Administration		73 322	93 415	118 977	134 706	134 836	124 660	152 563	165 980	181 797
5.2 - Street lighting		1 060	1 386	1 736	1 897	1 897	1 609	2 149	2 298	2 444
5.3 - Mechanical Workshop		875	1 147	1 012	1 765	1 765	1 736	1 634	1 812	1 894
Vote 6 - Executive & Council		14 899	16 103	17 562	19 959	20 358	19 114	21 298	22 644	23 888
6.1 - Integrated Development Planning		1 398	1 178	1 157	2 023	2 023	1 491	2 110	2 065	2 005
6.2 - Municipal Manager		1 983	1 714	1 489	2 163	2 148	1 783	1 699	1 817	1 944
6.3 - Chief Executive's		4 050	4 553	4 666	5 224	5 239	5 316	5 079	5 418	5 771
		7 467	8 658	10 249	10 549	10 947	10 524	12 410	13 344	14 167
Vote 7 - Housing		26 866	12 431	3 673	13 727	19 437	17 164	36 357	26 118	29 565
7.1 - Housing		26 866	12 431	3 673	13 727	19 437	17 164	36 357	26 118	29 565
Vote 8 - Planning		2 120	3 016	3 828	4 216	4 257	4 015	5 167	6 229	6 644
8.1 - Building		1 539	2 360	2 986	3 061	3 061	2 783	3 774	4 048	4 335
8.2 - Town Planning		581	656	673	791	791	1 073	860	933	1 014
8.3 - Project Management		–	–	11	360	360	127	319	1 024	1 060
8.4 - Performance Management		–	–	157	4	45	32	213	224	235
Vote 9 - Public Safety		4 880	5 900	6 865	9 058	8 960	8 511	10 391	11 247	12 096
9.1 - Fire Protection		999	1 217	1 288	2 027	1 929	1 931	2 588	2 876	3 108
9.2 - Police & Traffic		2 616	3 096	3 696	4 760	4 786	4 492	5 167	5 538	5 941
9.3 - Disaster management		13	7	4	20	20	20	14	14	15
9.4 - Vehicle Licensing & Testing		1 251	1 580	1 877	2 250	2 225	2 068	2 623	2 819	3 032
Vote 10 - Sport & Recreation		12 297	15 029	15 240	18 212	18 223	16 879	18 890	20 427	22 116
10.1 - Pine Forest Resort		5 424	7 303	6 482	7 416	7 566	7 039	7 808	8 320	8 853
10.2 - Klipriver Park Resort		1 204	1 153	1 371	1 450	1 268	1 104	1 214	1 298	1 381
10.3 - Parks		2 630	3 277	3 391	4 531	4 575	4 108	4 245	4 663	5 134
10.4 - Sport grounds		2 103	2 294	2 575	2 916	2 884	2 880	3 142	3 506	3 946
10.5 - Swimming pools		936	1 001	1 421	1 898	1 930	1 748	2 481	2 641	2 803
Total Expenditure by Vote	2	246 570	272 016	300 682	346 850	352 388	335 129	402 181	420 156	455 345
Surplus/(Deficit) for the year	2	17 400	35 952	52 372	66 765	76 455	54 119	42 191	19 076	12 070

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

WC022 Witzenberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source												
Property rates	2		28 025	30 515	37 429	43 388	43 505	46 682	46 682	46 844	49 837	52 894
Property rates - penalties & collection charges			714	746	1 042	729	729	965	965	816	819	860
Service charges - electricity revenue	2		90 038	106 347	128 156	152 783	152 989	129 898	129 898	168 921	184 380	200 944
Service charges - water revenue	2		21 181	23 352	25 771	29 146	29 283	27 068	27 068	30 866	32 500	34 450
Service charges - sanitation revenue	2		11 248	12 272	11 992	12 100	12 338	13 419	13 419	13 096	14 310	15 005
Service charges - refuse revenue	2		12 530	12 580	13 341	13 869	14 122	15 065	15 065	14 619	15 631	16 584
Service charges - other			985	1 245	1 116	1 635	1 635	2 833	2 833	1 698	1 837	1 929
Rental of facilities and equipment			5 879	6 406	6 851	7 719	7 719	7 854	7 854	8 014	8 674	9 108
Interest earned - external investments			3 676	2 893	2 070	1 957	1 957	3 112	3 112	1 857	2 199	2 309
Interest earned - outstanding debtors			3 472	4 066	3 799	4 139	4 139	4 651	4 651	4 718	4 651	4 883
Dividends received			—	—	—	—	—	—	—	—	—	—
Fines			662	559	897	2 169	2 169	701	701	3 293	2 437	2 559
Licences and permits			137	194	168	244	244	147	147	254	274	288
Agency services			2 614	2 667	2 853	2 864	2 864	3 184	3 184	2 974	3 218	3 379
Transfers recognised - operational			61 433	53 668	54 209	76 178	78 420	71 165	71 165	99 330	95 293	97 806
Other revenue	2		3 513	3 415	4 100	2 690	2 690	4 234	4 234	3 740	4 046	4 282
Gains on disposal of PPE			—	207	289	2	2	1	1	2	2	2
Total Revenue (excluding capital transfers and contributions)			246 106	261 131	294 082	351 614	354 806	330 980	330 980	401 042	420 109	447 284
Expenditure By Type												
Employee related costs	2		70 568	78 931	89 690	100 399	100 413	95 807	95 807	111 896	121 054	130 960
Remuneration of councillors			5 087	5 577	6 639	7 091	7 811	6 906	6 906	8 239	8 765	9 340
Debt impairment	3		20 157	12 887	20 637	11 962	11 962	15 977	15 977	13 411	14 090	14 754
Depreciation & asset impairment	2		7 510	10 736	12 461	18 623	18 623	18 604	18 604	24 982	29 050	34 624
Finance charges			13 938	13 932	13 973	17 478	17 458	14 942	14 942	13 719	13 085	12 648
Bulk purchases	2		61 491	79 826	102 548	118 259	118 259	108 994	108 994	135 000	147 150	160 400
Other materials	8		—	—	—	—	—	—	—	—	—	—
Contracted services			5 742	9 142	9 576	9 378	9 493	9 945	9 945	7 926	8 170	8 573
Transfers and grants			851	1 078	1 116	1 079	1 045	960	960	1 144	1 212	1 273
Other expenditure	4, 5		61 212	58 606	43 576	61 902	66 743	62 762	62 762	85 145	76 819	81 974
Loss on disposal of PPE			9	1 143	563	—	—	—	—	—	—	—
Total Expenditure			246 564	271 858	300 781	346 172	351 808	334 897	334 897	401 462	419 394	454 545
Surplus/(Deficit)			(458)	(10 726)	(6 698)	5 442	2 998	(3 916)	(3 916)	(420)	715	(7 261)
Transfers recognised - capital			—	—	—	—	—	—	—	—	—	—
Contributions recognised - capital	6		17 864	46 837	58 971	62 001	74 037	58 268	58 268	43 330	19 123	20 132
Contributed assets			—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions			17 406	36 111	52 273	67 443	77 035	54 352	54 352	42 910	19 838	12 870
Taxation			—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation			17 406	36 111	52 273	67 443	77 035	54 352	54 352	42 910	19 838	12 870
Attributable to minorities			—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality			17 406	36 111	52 273	67 443	77 035	54 352	54 352	42 910	19 838	12 870
Share of surplus/ (deficit) of associate	7		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year			17 406	36 111	52 273	67 443	77 035	54 352	54 352	42 910	19 838	12 870

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

WC022 Witzenberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Vote 1 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 2 - Civil Services		-	-	-	8 062	11 323	11 323	11 323	4 406	13 523	17 563
Vote 3 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Electricity		-	-	-	-	-	-	-	1 600	-	-
Vote 6 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning		-	-	-	-	-	-	-	-	-	-
Vote 9 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 10 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	8 062	11 323	11 323	11 323	6 006	13 523	17 563
Single-year expenditure - to be appropriated	2										
Vote 1 - Budget & Treasury Office		-	-	-	-	1	1	1	103	-	-
Vote 2 - Civil Services		-	-	-	46 961	57 093	57 874	57 874	30 379	10 789	5 950
Vote 3 - Community & Social Services		-	-	-	1 491	1 585	1 641	1 641	4 865	-	100
Vote 4 - Corporate Services		-	-	-	2 957	3 117	3 117	3 117	1 169	-	550
Vote 5 - Electricity		-	-	-	3 937	4 092	4 092	4 092	1 300	600	200
Vote 6 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	2	2	2	-	-	-
Vote 8 - Planning		-	-	-	450	450	450	450	50	351	400
Vote 9 - Public Safety		-	-	-	1 194	1 428	1 428	1 428	585	-	-
Vote 10 - Sport & Recreation		-	-	-	9 891	9 958	9 994	9 994	6 863	1 500	2 368
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	66 881	77 725	78 598	78 598	45 315	13 240	9 568
Total Capital Expenditure - Vote		-	-	-	74 943	89 048	89 922	89 922	51 320	26 763	27 132
Capital Expenditure - Standard											
<i>Governance and administration</i>		-	-	-	2 964	3 140	3 140	3 140	1 272	-	550
Executive and council		-	-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	1	1	1	103	-	-
Corporate services		-	-	-	2 964	3 139	3 139	3 139	1 169	-	550
<i>Community and public safety</i>		-	-	-	12 246	12 612	12 705	12 705	10 498	1 500	2 468
Community and social services		-	-	-	169	232	288	288	3 050	-	100
Sport and recreation		-	-	-	9 891	9 958	9 994	9 994	6 863	1 500	2 368
Public safety		-	-	-	2 186	2 420	2 420	2 420	585	-	-
Housing		-	-	-	-	2	2	2	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	19 754	24 036	24 605	24 605	12 974	401	3 000
Planning and development		-	-	-	1 765	1 765	1 765	1 765	1 865	351	400
Road transport		-	-	-	17 989	22 255	22 824	22 824	11 109	50	2 600
Environmental protection		-	-	-	-	16	16	16	-	-	-
<i>Trading services</i>		-	-	-	39 979	49 260	49 473	49 473	26 577	24 862	21 113
Electricity		-	-	-	2 933	3 088	3 088	3 088	2 900	600	200
Water		-	-	-	23 992	26 622	26 667	26 667	8 301	20 879	15 013
Waste water management		-	-	-	12 553	19 049	19 217	19 217	14 176	3 383	5 900
Waste management		-	-	-	501	501	501	501	1 200	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	-	-	-	74 943	89 048	89 922	89 922	51 320	26 763	27 132
Funded by:											
National Government		-	-	-	49 978	55 186	56 014	56 014	31 494	19 123	20 132
Provincial Government		-	-	-	5 064	14 077	14 077	14 077	7 888	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	55 042	69 263	70 091	70 091	39 382	19 123	20 132
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	19 900	19 785	19 831	19 831	11 938	7 640	7 000
Total Capital Funding	7	-	-	-	74 943	89 048	89 922	89 922	51 320	26 763	27 132

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

WC022 Witzenberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1										
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-
1.1 - Property Rates		-	-	-	-	-	-	-	-	-	-
1.2 - Financial Administration		-	-	-	-	-	-	-	-	-	-
1.3 - Income		-	-	-	-	-	-	-	-	-	-
1.4 - Treasury : Supply Chain		-	-	-	-	-	-	-	-	-	-
1.5 - Treasury : Audit		-	-	-	-	-	-	-	-	-	-
Vote 2 - Civil Services		-	-	-	8 062	11 323	11 323	11 323	4 406	13 523	17 563
2.1 - Public Toilets		-	-	-	-	-	-	-	-	-	-
2.2 - Sewerage		-	-	-	-	-	-	-	906	1 977	4 000
2.3 - Storm water Management		-	-	-	-	-	-	-	-	-	-
2.4 - Roads		-	-	-	600	600	600	600	-	-	-
2.5 - Solid Waste Management		-	-	-	-	-	-	-	-	-	-
2.6 - Water		-	-	-	7 462	10 723	10 723	10 723	3 500	11 546	13 563
Vote 3 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
3.1 - Cemeteries		-	-	-	-	-	-	-	-	-	-
3.2 - Control centre		-	-	-	-	-	-	-	-	-	-
3.3 - Library services		-	-	-	-	-	-	-	-	-	-
3.4 - Community Halls & Facilities		-	-	-	-	-	-	-	-	-	-
3.5 - Licensing & regulation		-	-	-	-	-	-	-	-	-	-
3.6 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
3.7 - Social & Welfare services		-	-	-	-	-	-	-	-	-	-
3.8 - Property maintenance		-	-	-	-	-	-	-	-	-	-
3.9 - Local Economical Development		-	-	-	-	-	-	-	-	-	-
3.10 - Thusong Centre		-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-
4.1 - Administration		-	-	-	-	-	-	-	-	-	-
4.2 - Property Administration		-	-	-	-	-	-	-	-	-	-
4.3 - Information Technology		-	-	-	-	-	-	-	-	-	-
4.4 - Human resources		-	-	-	-	-	-	-	-	-	-
4.5 - Council cost		-	-	-	-	-	-	-	-	-	-
4.6 - Town secretary		-	-	-	-	-	-	-	-	-	-
4.7 - Tourism		-	-	-	-	-	-	-	-	-	-
4.8 - Marketing & Communication		-	-	-	-	-	-	-	-	-	-
4.9 - Cliental Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Electricity		-	-	-	-	-	-	-	1 600	-	-
5.1 - Electricity : Administration		-	-	-	-	-	-	-	1 600	-	-
5.2 - Street lighting		-	-	-	-	-	-	-	-	-	-
5.3 - Mechanical Workshop		-	-	-	-	-	-	-	-	-	-
Vote 6 - Executive & Council		-	-	-	-	-	-	-	-	-	-
6.1 - Integrated Development Planning		-	-	-	-	-	-	-	-	-	-
6.2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
6.3 - Chief Executive's		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
7.1 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning		-	-	-	-	-	-	-	-	-	-
8.1 - Building		-	-	-	-	-	-	-	-	-	-
8.2 - Town Planning		-	-	-	-	-	-	-	-	-	-
8.3 - Project Management		-	-	-	-	-	-	-	-	-	-
8.4 - Performance Management		-	-	-	-	-	-	-	-	-	-
Vote 9 - Public Safety		-	-	-	-	-	-	-	-	-	-
9.1 - Fire Protection		-	-	-	-	-	-	-	-	-	-
9.2 - Police & Traffic		-	-	-	-	-	-	-	-	-	-
9.3 - Disaster management		-	-	-	-	-	-	-	-	-	-
9.4 - Vehicle Licensing & Testing		-	-	-	-	-	-	-	-	-	-
Vote 10 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-
10.1 - Pine Forest Resort		-	-	-	-	-	-	-	-	-	-
10.2 - Klipriver Park Resort		-	-	-	-	-	-	-	-	-	-
10.3 - Parks		-	-	-	-	-	-	-	-	-	-
10.4 - Sport grounds		-	-	-	-	-	-	-	-	-	-
10.5 - Swimming pools		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		-	-	-	8 062	11 323	11 323	11 323	6 006	13 523	17 563

WC022 Witzenberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1										
Capital expenditure - Municipal Vote	2										
Single-year expenditure appropriation											
Vote 1 - Budget & Treasury Office		-	-	-	-	1	1	1	103	-	-
1.1 - Property Rates		-	-	-	-	-	-	-	-	-	-
1.2 - Financial Administration		-	-	-	-	1	1	1	-	-	-
1.3 - Income		-	-	-	-	-	-	-	100	-	-
1.4 - Treasury : Supply Chain		-	-	-	-	-	-	-	3	-	-
1.5 - Treasury : Audit		-	-	-	-	-	-	-	-	-	-
Vote 2 - Civil Services		-	-	-	46 961	57 093	57 874	57 874	30 379	10 789	5 950
2.1 - Public Toilets		-	-	-	-	-	-	-	-	-	-
2.2 - Sewerage		-	-	-	12 086	18 358	18 525	18 525	10 850	1 356	1 750
2.3 - Storm water Management		-	-	-	467	691	691	691	2 420	50	150
2.4 - Roads		-	-	-	17 378	21 644	22 213	22 213	11 109	50	2 600
2.5 - Solid Waste Management		-	-	-	501	501	501	501	1 200	-	-
2.6 - Water		-	-	-	16 530	15 899	15 944	15 944	4 801	9 333	1 450
Vote 3 - Community & Social Services		-	-	-	1 491	1 585	1 641	1 641	4 865	-	100
3.1 - Cemeteries		-	-	-	54	54	54	54	50	-	100
3.2 - Control centre		-	-	-	-	15	15	15	-	-	-
3.3 - Library services		-	-	-	-	-	-	-	3 000	-	-
3.4 - Community Halls & Facilities		-	-	-	115	178	235	235	-	-	-
3.5 - Licensing & regulation		-	-	-	-	-	-	-	-	-	-
3.6 - Environmental Protection		-	-	-	-	16	16	16	-	-	-
3.7 - Social & Welfare services		-	-	-	-	-	-	-	-	-	-
3.8 - Property maintenance		-	-	-	7	7	7	7	-	-	-
3.9 - Local Economical Development		-	-	-	1 315	1 315	1 315	1 315	1 815	-	-
3.10 - Thusong Centre		-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	2 957	3 117	3 117	3 117	1 169	-	550
4.1 - Administration		-	-	-	343	243	243	243	80	-	200
4.2 - Property Administration		-	-	-	2 159	2 331	2 331	2 331	639	-	-
4.3 - Information Technology		-	-	-	355	515	515	515	450	-	350
4.4 - Human resources		-	-	-	-	-	-	-	-	-	-
4.5 - Council cost		-	-	-	-	-	-	-	-	-	-
4.6 - Town secretary		-	-	-	-	-	-	-	-	-	-
4.7 - Tourism		-	-	-	-	-	-	-	-	-	-
4.8 - Marketing & Communication		-	-	-	100	29	29	29	-	-	-
4.9 - Cliental Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Electricity		-	-	-	3 937	4 092	4 092	4 092	1 300	600	200
5.1 - Electricity : Administration		-	-	-	2 933	3 088	3 088	3 088	1 300	600	200
5.2 - Street lighting		-	-	-	992	992	992	992	-	-	-
5.3 - Mechanical Workshop		-	-	-	11	11	11	11	-	-	-
Vote 6 - Executive & Council		-	-	-	-	-	-	-	-	-	-
6.1 - Integrated Development Planning		-	-	-	-	-	-	-	-	-	-
6.2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
6.3 - Chief Executive's		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	2	2	2	-	-	-
7.1 - Housing		-	-	-	-	2	2	2	-	-	-
Vote 8 - Planning		-	-	-	450	450	450	450	50	351	400
8.1 - Building		-	-	-	-	-	-	-	-	-	-
8.2 - Town Planning		-	-	-	-	-	-	-	-	-	-
8.3 - Project Management		-	-	-	450	450	450	450	50	351	400
8.4 - Performance Management		-	-	-	-	-	-	-	-	-	-
Vote 9 - Public Safety		-	-	-	1 194	1 428	1 428	1 428	585	-	-
9.1 - Fire Protection		-	-	-	1 044	1 179	1 179	1 179	-	-	-
9.2 - Police & Traffic		-	-	-	150	248	248	248	585	-	-
9.3 - Disaster management		-	-	-	-	-	-	-	-	-	-
9.4 - Vehicle Licensing & Testing		-	-	-	-	-	-	-	-	-	-
Vote 10 - Sport & Recreation		-	-	-	9 891	9 958	9 994	9 994	6 863	1 500	2 368
10.1 - Pine Forest Resort		-	-	-	156	156	156	156	-	-	-
10.2 - Klipriver Park Resort		-	-	-	-	-	-	-	-	-	-
10.3 - Parks		-	-	-	2 215	2 282	2 282	2 282	1 788	-	200
10.4 - Sport grounds		-	-	-	2 092	2 092	2 128	2 128	2 413	1 500	1 968
10.5 - Swimming pools		-	-	-	5 428	5 428	5 428	5 428	2 662	-	200
Capital single-year expenditure sub-total		-	-	-	66 881	77 725	78 598	78 598	45 315	13 240	9 568
Total Capital Expenditure		-	-	-	74 943	89 048	89 922	89 922	51 320	26 763	27 132

WC022 Witzenberg - Table A6 Budgeted Financial Position

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
ASSETS											
Current assets											
Cash		4 684	10 261	14 485	1 071	14 494	14 494	14 494	13 113	15 509	17 044
Call investment deposits	1	38 819	11 614	18 076	23 000	13 978	13 978	13 978	13 978	13 978	13 978
Consumer debtors	1	29 196	34 901	34 714	33 543	51 065	51 065	51 065	61 065	71 065	81 065
Other debtors		1 298	1 850	6 873	1 373	6 873	6 873	6 873	6 873	6 873	6 873
Current portion of long-term receivables		–	–	–	42	28	28	28	28	28	28
Inventory	2	4 426	5 341	5 401	5 308	5 752	5 752	5 752	5 752	5 752	5 752
Total current assets		78 423	63 966	79 550	64 337	92 190	92 190	92 190	100 809	113 206	124 741
Non current assets											
Long-term receivables		464	309	277	392	249	249	249	249	249	249
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		–	–	–	–	–	–	–	–	–	–
Investment in Associate		105	105	105	23	105	105	105	105	105	105
Property, plant and equipment	3	430 246	479 392	534 269	269 883	604 565	604 565	604 565	630 903	628 616	621 124
Agricultural		–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		1 088	1 622	1 477	337	1 757	1 757	1 757	1 757	1 757	1 757
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		431 904	481 427	536 127	270 635	606 676	606 676	606 676	633 014	630 727	623 235
TOTAL ASSETS		510 326	545 393	615 677	334 972	698 866	698 866	698 866	733 823	743 933	747 976
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	–	–	7 649	8 045	7 441	7 441	7 441	7 200	7 000	6 800
Consumer deposits		1 633	1 691	1 742	2 048	2 090	2 090	2 090	2 090	2 090	2 090
Trade and other payables	4	51 264	36 674	53 088	26 073	65 659	65 659	65 659	60 659	53 159	45 659
Provisions		6 785	8 225	7 391	21 102	1 461	1 461	1 461	1 461	1 461	1 461
Total current liabilities		59 682	46 590	69 870	57 268	76 651	76 651	76 651	71 410	63 710	56 010
Non current liabilities											
Borrowing		56 286	50 918	37 517	36 959	30 076	30 076	30 076	22 876	15 876	9 076
Provisions		59 025	76 599	84 633	75 413	81 660	81 660	81 660	85 265	89 140	93 306
Total non current liabilities		115 310	127 517	122 150	112 372	111 736	111 736	111 736	108 141	105 016	102 382
TOTAL LIABILITIES		174 993	174 107	192 019	169 641	188 386	188 386	188 386	179 550	168 726	158 392
NET ASSETS	5	335 334	371 286	423 658	165 331	510 480	510 480	510 480	554 273	575 207	589 584
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		324 914	365 718	417 243	158 258	498 740	498 740	498 740	542 533	563 467	577 844
Reserves	4	10 420	5 568	6 415	7 751	6 415	6 415	6 415	6 415	6 415	6 415
Minorities' interests		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	335 334	371 286	423 658	166 009	505 155	505 155	505 155	548 947	569 882	584 259

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

WC022 Witzenberg - Table A7 Budgeted Cash Flows

W0022 - Wittenberg - Table A7 - Budgeted Cash Flows											
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		121 158	170 192	165 856	226 376	222 920	222 920	222 920	315 327	338 666	364 003
Government - operating	1	61 433	61 263	53 585	48 732	54 742	54 742	54 742	99 330	95 293	97 806
Government - capital	1	17 820	17 504	46 707	50 995	50 995	50 995	50 995	43 330	19 123	20 132
Interest		8 822	7 143	6 954	5 751	5 751	5 751	5 751	6 575	6 850	7 192
Dividends		-	-		-		-	-	-	-	-
Payments											
Suppliers and employees		(174 015)	(195 880)	(212 886)	(248 488)	(248 004)	(248 004)	(248 004)	(348 925)	(362 719)	(392 046)
Finance charges		(13 456)	(11 502)	(12 054)	(9 785)	(9 785)	(9 785)	(9 785)	(13 719)	(13 085)	(12 648)
Transfers and Grants	1	(851)	(711)	(653)	(1 038)	(1 038)	(1 038)	(1 038)	(1 144)	(1 212)	(1 273)
NET CASH FROM/(USED) OPERATING ACTIVITIES		20 911	48 009	47 509	72 543	75 581	75 581	75 581	100 774	82 915	83 166
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	2	2	2
Decrease (Increase) in non-current debtors		-	-	-	322	322	322	322	-	-	-
Decrease (increase) other non-current receivables		2	86	34	14	14	14	14	-	-	-
Decrease (increase) in non-current investments		3 338		-	-	-	-	-	-	-	-
Payments											
Capital assets		(20 195)	(29 799)	(61 988)	(67 697)	(77 392)	(77 392)	(77 392)	(51 320)	(26 763)	(27 132)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(16 855)	(29 713)	(61 954)	(67 360)	(77 056)	(77 056)	(77 056)	(51 318)	(26 761)	(27 129)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		18 760	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	144	58	219	219	219	219	-	-	-
Payments											
Repayment of borrowing		(10 019)	(7 511)	(7 241)	(7 441)	(7 441)	(7 441)	(7 441)	(7 441)	(8 045)	(8 700)
NET CASH FROM/(USED) FINANCING ACTIVITIES		8 742	(7 367)	(7 183)	(7 221)	(7 221)	(7 221)	(7 221)	(7 441)	(8 045)	(8 700)
NET INCREASE/ (DECREASE) IN CASH HELD											
		12 797	10 930	(21 628)	(2 038)	(8 696)	(8 696)	(8 696)	42 015	48 110	47 337
Cash/cash equivalents at the year begin:	2	19 775	32 573	43 502	43 502	43 502	43 502	43 502	-	42 015	90 125
Cash/cash equivalents at the year end:	2	32 573	43 502	21 874	41 464	34 806	34 806	34 806	42 015	90 125	137 461

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

WC022 Witzenberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	32 573	43 502	21 874	41 464	34 806	34 806	34 806	42 015	90 125	137 461
Other current investments > 90 days		10 930	(21 628)	10 688	(17 393)	(6 334)	(6 334)	(6 334)	(14 924)	(60 637)	(106 439)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		43 502	21 874	32 562	24 071	28 472	28 472	28 472	27 091	29 488	31 022
Application of cash and investments											
Unspent conditional transfers		25 201	9 265	13 837	18 462	24 053	24 053	24 053	19 053	11 553	4 053
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2										
Other working capital requirements	3	4 262	(3 840)	10 017	(21 617)	(5 661)	(8 925)	(8 925)	(30 101)	(40 472)	(50 859)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		29 464	5 424	23 855	(3 154)	18 393	15 129	15 129	(11 047)	(28 918)	(46 805)
Surplus(shortfall)		14 039	16 450	8 707	27 225	10 079	13 343	13 343	38 138	58 406	77 828

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT; taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable;
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

WC022 Witzenberg - Table A9 Asset Management

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	20 186	29 722	57 923	54 702	65 519	66 168	24 651	20 614	20 063
Infrastructure - Road transport		7 669	7 237	13 506	2 404	3 624	3 624	3 634	100	-
Infrastructure - Electricity		2 411	2 155	699	3 792	3 947	3 947	1 000	600	200
Infrastructure - Water		3 931	9 028	13 850	23 677	26 307	26 352	8 051	18 386	14 713
Infrastructure - Sanitator		-	1 644	4 667	7 006	12 172	12 172	250	-	-
Infrastructure - Other		322	1 007	394	4 265	4 292	4 860	-	877	4 000
Infrastructure		14 334	21 071	33 116	41 144	50 343	50 956	12 935	19 963	18 913
Community		724	2 987	14 558	5 642	5 642	5 679	2 547	-	100
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	4 833	5 663	10 249	7 916	9 533	9 533	8 919	651	850
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		295	-	-	-	-	-	250	-	200
<u>Total Renewal of Existing Assets</u>										
Infrastructure - Road transport	2	-	-	4 011	20 240	23 529	23 753	26 669	6 149	7 068
Infrastructure - Electricity		-	-	350	11 316	13 054	13 054	9 895	-	2 750
Infrastructure - Water		-	-	286	-	-	-	1 600	-	-
Infrastructure - Sanitator		-	-	-	-	-	-	200	3 333	-
Infrastructure - Sanitator		-	-	1 308	5 073	6 179	6 346	11 006	1 316	1 750
Infrastructure - Other		-	-	-	-	-	0	-	-	-
Infrastructure		-	-	1 944	16 385	19 232	19 395	22 700	4 645	4 500
Community		-	-	465	1 854	1 854	1 854	2 600	1 500	2 168
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	1 602	1 937	2 383	2 440	1 369	-	400
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	60	60	60	-	-	-
<u>Total Capital Expenditure</u>										
Infrastructure - Road transport	4	7 669	7 237	13 856	13 720	16 678	16 678	13 529	100	2 750
Infrastructure - Electricity		2 411	2 155	985	3 792	3 947	3 947	2 600	600	200
Infrastructure - Water		3 931	9 028	13 850	23 677	26 307	26 352	8 251	21 719	14 713
Infrastructure - Sanitator		-	1 644	5 976	12 079	18 351	18 518	11 256	1 316	1 750
Infrastructure - Other		322	1 007	394	4 265	4 292	4 860	-	877	4 000
Infrastructure		14 334	21 071	35 066	57 532	69 575	70 355	35 635	24 612	23 413
Community		724	2 987	15 023	7 497	7 497	7 533	5 147	1 500	2 268
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	4 833	5 663	11 851	9 853	11 916	11 973	10 288	651	1 250
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		295	-	-	60	60	60	250	-	200
TOTAL CAPITAL EXPENDITURE - Asset class	2	20 186	29 722	61 934	74 943	89 048	89 922	51 320	26 763	27 132
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	-	-	35 688	13 720	16 678	16 678	30 207	30 307	33 057
Infrastructure - Electricity		-	-	7 976	3 792	3 947	3 947	6 547	7 147	7 347
Infrastructure - Water		-	-	29 993	23 677	26 307	26 352	34 603	56 322	71 035
Infrastructure - Sanitator		-	-	10 940	12 079	18 351	18 518	29 773	31 089	31 089
Infrastructure - Other		129 058	150 167	1 832	4 265	4 292	4 860	4 860	5 738	9 738
Infrastructure		129 058	150 167	86 426	57 532	69 575	70 355	105 991	130 603	152 266
Community		-	-	5 535	7 497	7 497	7 533	12 680	14 180	16 449
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	111 534	9 853	11 916	11 973	22 261	22 912	24 162
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	227	1 011	337	1 757	1 757	1 757	1 757	1 757
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	129 058	150 394	204 508	75 219	90 745	91 619	142 689	169 452	194 634
EXPENDITURE OTHER ITEMS										
<u>Depreciation & asset impairment</u>		4 708	7 430	8 789	18 623	18 623	18 604	24 982	29 050	34 624
<u>Repairs and Maintenance by Asset Class</u>	3	9 965	8 942	11 005	14 202	14 030	11 905	15 157	16 191	17 009
Infrastructure - Road transport		3 080	2 634	3 387	3 758	3 696	2 467	4 699	5 042	5 350
Infrastructure - Electricity		1 936	1 645	2 047	3 835	3 813	2 311	3 867	4 120	4 260
Infrastructure - Water		667	511	842	1 054	1 074	1 246	1 425	1 510	1 602
Infrastructure - Sanitator		1 332	1 352	1 561	1 438	1 190	2 412	1 785	1 879	1 960
Infrastructure - Other		-	-	-	1 791	1 736	1 509	1 243	1 324	1 370
Infrastructure		7 015	6 143	7 837	11 876	11 510	9 945	13 019	13 875	14 547
Community		132	189	196	1 371	1 543	1 224	1 362	1 470	1 579
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	435	435	237	171	187	196
Other assets	6, 7	2 819	2 610	2 972	521	543	500	606	659	693
TOTAL EXPENDITURE OTHER ITEMS		14 673	16 372	19 794	32 825	32 654	30 510	40 139	45 241	51 633
Renewal of Existing Assets as % of total capex		0.0%	0.0%	6.5%	27.0%	26.4%	26.4%	52.0%	23.0%	26.1%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	45.6%	108.7%	126.3%	127.7%	106.8%	21.2%	20.4%
R&M as a % of PPE		2.3%	1.9%	2.1%	5.3%	2.3%	2.0%	2.4%	2.6%	2.7%
Renewal and R&M as a % of PPE		8.0%	6.0%	7.0%	46.0%	41.0%	39.0%	29.0%	13.0%	12.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

WC022 Witzenberg - Table A10 Basic service delivery measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		Not available	Not available	Not available	16 398	16 398	16 398	17 218	18 079	18 983
Piped water inside yard (but not in dwelling)		10 701	10 835	10 845	–	–	–	–	–	–
Using public tap (at least min.service level)	2	1 686	1 691	1 691	66	66	66	69	73	76
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		12 387	12 526	12 536	16 464	16 464	16 464	17 287	18 152	19 059
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	12 387	12 526	12 536	16 464	16 464	16 464	17 287	18 152	19 059
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		10 220	10 296	10 300	15 080	15 080	15 080	15 834	16 626	17 457
Flush toilet (with septic tank)		736	735	730	1 313	1 313	1 313	1 379	1 448	1 520
Chemical toilet		1 686	1 691	1 691	71	71	71	41	36	36
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		12 642	12 722	12 721	16 464	16 464	16 464	17 254	18 109	19 013
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	12 642	12 722	12 721	16 464	16 464	16 464	17 254	18 109	19 013
<u>Energy:</u>										
Electricity (at least min.service level)		1 849	1 768	1 769	6 354	6 354	6 354	6 672	7 005	7 356
Electricity - prepaid (min.service level)		8 757	8 855	8 856	10 044	10 120	10 220	10 731	11 268	11 831
Minimum Service Level and Above sub-total		10 606	10 623	10 625	16 398	16 474	16 574	17 403	18 273	19 186
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		2 190	2 190	2 408	–	–	–	–	–	–
Other energy sources		–	–	–	5	5	5	–	–	–
Below Minimum Service Level sub-total		2 190	2 190	2 408	5	5	5	–	–	–
Total number of households	5	12 796	12 813	13 033	16 403	16 479	16 579	17 403	18 273	19 186
<u>Refuse:</u>										
Removed at least once a week		10 911	11 057	11 067	16 403	16 474	16 579	17 403	18 273	19 186
Minimum Service Level and Above sub-total		10 911	11 057	11 067	16 403	16 474	16 579	17 403	18 273	19 186
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	10 911	11 057	11 067	16 403	16 474	16 579	17 403	18 273	19 186
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		2 361	3 300	3 465	2 052	2 052	2 052	2 155	2 262	2 375
Sanitation (free minimum level service)		2 142	3 300	3 465	2 052	2 052	2 052	2 155	2 262	2 375
Electricity/other energy (50kwh per household per month)		2 361	3 300	3 465	2 052	2 052	2 052	2 155	2 262	2 375
Refuse (removed at least once a week)		2 142	3 300	3 465	2 052	2 052	2 052	2 155	2 262	2 375
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)		1 871	3 900	3 026	3 147	3 147	3 147	3 336	3 536	3 748
Sanitation (free sanitation service)		2 898	4 000	5 257	5 467	5 467	5 467	5 795	6 143	6 512
Electricity/other energy (50kwh per household per month)		864	1 600	1 465	1 611	1 611	1 611	1 740	1 879	2 030
Refuse (removed once a week)		3 166	5 200	5 606	5 830	5 830	5 830	6 180	6 550	6 944
Total cost of FBS provided (minimum social package)		8 800	14 700	15 353	16 055	16 055	16 055	17 051	18 109	19 233
Highest level of free service provided										
Property rates (R value threshold)		70 000	70 000	70 000	70 000	70 000	70 000	70 000	70 000	70 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)	NA	NA	NA	NA	–	–	–	–	–	–
Sanitation (Rand per household per month)		122	122	125	130	130	130	138	146	155
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		120	120	134	140	140	140	140	140	140
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)		NA	NA	NA	–	–	–	–	–	–
Property rates (other exemptions, reductions and rebates)		1 210	2 341	2 464	2 711	2 711	2 711	2 928	3 162	3 415
Water		1 944	3 900	3 026	3 147	3 147	3 147	3 336	3 536	3 748
Sanitation		2 937	4 000	5 257	5 467	5 467	5 467	5 795	6 143	6 512
Electricity/other energy		911	1 600	1 465	1 611	1 611	1 611	1 740	1 879	2 030
Refuse		3 128	5 200	5 606	5 830	5 830	5 830	6 180	6 550	6 944
Municipal Housing - rental rebates		204	311	331	344	344	344	364	386	409
Housing - top structure subsidies		–	–	–	–	–	–	–	–	–
Other		406	406	294	306	306	306	324	344	364
Total revenue cost of free services provided (total social package)	6	10 741	17 758	18 442	19 415	19 415	19 415	20 667	22 000	23 421

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service

WC022 Witzenberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
REVENUE ITEMS:											
<u>Property rates</u>	6										
Total Property Rates		27 845	31 142	38 072	46 115	46 115	47 341	47 341	49 472	52 392	55 576
less Revenue Foregone		(180)	627	643	2 727	2 610	659	659	2 627	2 555	2 682
Net Property Rates		28 025	30 515	37 429	43 388	43 505	46 682	46 682	46 844	49 837	52 894
<u>Service charges - electricity revenue</u>	6										
Total Service charges - electricity revenue		90 902	107 587	130 060	154 532	154 662	131 326	131 326	170 848	186 125	202 776
less Revenue Foregone		864	1 241	1 904	1 749	1 674	1 429	1 429	1 927	1 745	1 832
Net Service charges - electricity revenue		90 038	106 347	128 156	152 783	152 989	129 898	129 898	168 921	184 380	200 944
<u>Service charges - water revenue</u>	6										
Total Service charges - water revenue		24 381	26 552	29 191	32 323	32 323	29 903	29 903	34 401	36 203	38 328
less Revenue Foregone		3 200	3 200	3 421	3 177	3 040	2 835	2 835	3 536	3 703	3 878
Net Service charges - water revenue		21 181	23 352	25 771	29 146	29 283	27 068	27 068	30 866	32 500	34 450
<u>Service charges - sanitation revenue</u>	6										
Total Service charges - sanitation revenue		14 146	16 346	17 168	17 620	17 620	17 653	17 653	18 992	20 495	21 495
less Revenue Foregone		2 898	4 075	5 177	5 520	5 282	4 234	4 234	5 896	6 186	6 490
Net Service charges - sanitation revenue		11 248	12 272	11 992	12 100	12 338	13 419	13 419	13 096	14 310	15 005
<u>Service charges - refuse revenue</u>	6										
Total refuse removal revenue		15 696	17 338	19 005	19 755	19 755	19 674	19 674	20 824	22 146	23 423
Total landfill revenue		3 166	4 758	5 664	5 886	5 633	4 609	4 609	6 205	6 514	6 839
less Revenue Foregone		12 530	12 580	13 341	13 869	14 122	15 065	15 065	14 619	15 631	16 584
Net Service charges - refuse revenue											
<u>Other Revenue by source</u>											
List other revenue by source		3 513	3 415	4 100	2 690	2 690	4 234	4 234	3 740	4 046	4 282
Total 'Other' Revenue	1	3 513	3 415	4 100	2 690	2 690	4 234	4 234	3 740	4 046	4 282
EXPENDITURE ITEMS:											
<u>Employee related costs</u>											
Basic Salaries and Wages	2	42 879	47 961	53 314	61 791	62 001	59 589	59 589	68 746	74 282	80 400
Pension and UIF Contributions		8 170	8 646	9 651	11 637	11 552	10 280	10 280	12 228	13 213	14 300
Medical Aid Contributions		3 232	3 591	3 896	5 706	5 706	4 182	4 182	5 051	5 555	6 109
Overtime		3 161	3 719	4 390	3 801	3 716	4 684	4 684	5 191	5 626	6 105
Performance Bonus		3 873	4 399	4 885	5 339	5 319	5 265	5 265	5 717	6 177	6 687
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-
Housing Allowances		757	698	704	758	741	662	662	727	806	785
Other benefits and allowances		4 969	7 252	7 625	7 513	7 524	8 573	8 573	9 971	10 805	11 660
Payments in lieu of leave		1 925	810	2 242	611	611	(424)	(424)	660	713	748
Long service awards		180	232	251	270	270	445	445	300	323	347
Post-retirement benefit obligations	4	1 423	1 623	2 732	2 973	2 973	2 551	2 551	3 305	3 553	3 819
sub-total	5	70 568	78 931	89 690	100 399	100 413	95 807	95 807	111 896	121 054	130 960
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	70 568	78 931	89 690	100 399	100 413	95 807	95 807	111 896	121 054	130 960
<u>Contributions recognised - capital</u>											
Dept of Sport		-	-	-	109	109	36	36	-	-	-
CAPEX PROV. Grant Rec-IHSDG		-	112	11 767	6 254	13 813	13 813	13 813	4 888	-	-
CAPEX NAT. Grant Rec- MIG		11 387	19	15 731	19 104	19 104	14 478	14 478	18 563	18 623	19 632
CAPEX NAT. Grant Rec- RBIG		2 901	-	13 251	18 026	18 396	18 396	18 396	5 000	-	-
CAPEX NAT Grant- Rural Develop		-	-	2 787	10 007	11 208	3 235	3 235	6 554	-	-
[Default]		3 577	46 707	15 435	8 500	11 406	8 309	8 309	8 325	500	500
Total Contributions recognised - capital		17 864	46 837	58 971	62 001	74 037	58 268	58 268	43 330	19 123	20 132
<u>Depreciation & asset impairment</u>											
Depreciation of Property, Plant & Equipment		7 510	10 736	12 461	18 623	18 623	18 604	18 604	24 982	29 050	34 624
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE											
Total Depreciation & asset impairment	10	7 510	10 736	12 461	18 623	18 623	18 604	18 604	24 982	29 050	34 624
<u>Bulk purchases</u>											
Electricity Bulk Purchases		61 491	79 826	102 548	118 259	118 259	108 994	108 994	135 000	147 150	160 400
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Total bulk purchases	1	61 491	79 826	102 548	118 259	118 259	108 994	108 994	135 000	147 150	160 400
<u>Transfers and grants</u>											
Cash transfers and grants		851	1 078	1 116	1 079	1 045	960	960	1 144	1 212	1 273
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	851	1 078	1 116	1 079	1 045	960	960	1 144	1 212	1 273

WC022 Witzenberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

R2022 Walsenburg Supporting Table C-1: Reporting data to Budgetary Financial Performance											
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
Contracted services											
Rental of Compactor		1 276	2 207	2 303	2 120	2 120	2 726	2 726	-	-	-
Security		734	1 975	1 867	1 273	1 274	1 977	1 977	1 721	1 807	1 897
Disconnection of services		401	281	536	477	477	583	583	506	536	563
Auditing Internal		649	1 347	1 363	189	179	722	722	180	-	-
Legal Costs		479	509	408	467	457	138	138	517	538	555
Cleaning Contract		177	165	264	201	296	431	431	323	346	367
Service supplier contracts		1 452	1 921	2 009	3 282	3 181	2 235	2 235	3 645	3 862	4 055
Transport (Contractor)		-	0	-	5	5	5	5	5	5	6
Transport: Cash		77	59	77	212	212	122	122	225	238	250
Cleaning Services		281	395	282	373	368	247	247	205	218	229
Security		-	-	194	180	225	250	250	221	232	243
Legal Cost (Labour)		-	-	-	250	250	83	83	250	250	263
Upkeep of Valuation records		0	15	60	119	119	42	42	128	139	146
Toilett services		215	269	214	230	330	385	385	-	-	-
sub-total	1	5 742	9 142	9 576	9 378	9 493	9 945	9 945	7 926	8 170	8 573
Allocations to organs of state:											
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total contracted services		5 742	9 142	9 576	9 378	9 493	9 945	9 945	7 926	8 170	8 573
Other Expenditure By Type											
Collection costs		149	333	290	678	580	233	233	719	762	800
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Consultant fees		-	-	520	110	-	168	168	32	34	36
Audit fees		1 058	1 529	1 719	1 800	1 800	2 198	2 198	1 908	2 022	2 144
General expenses	3	13 317	25 676	13 702	20 334	19 285	22 262	22 262	18 636	21 412	22 157
List Other Expenditure by Type											
Repairs and maintenance		8 942	12 079	14 206	14 202	14 030	11 905	11 905	15 157	16 191	17 009
Opex Prov Grant Exp- Housing		-	-	-	-	-	-	-	10 857	15 058	15 811
Other Operating Grant expenditure		30 999	11 638	4 205	15 866	20 757	16 419	16 419	25 517	9 956	12 136
Vehicle Fleet Costs		3 146	3 028	3 551	4 144	4 889	4 469	4 469	5 091	5 462	5 788
Valuation costs		37	87	378	131	423	353	353	2 250	600	400
Telephone		881	1 026	1 219	1 037	1 053	1 104	1 104	1 138	1 213	1 292
Advertising/Printing&Stationer		1 543	1 678	1 924	1 921	2 253	2 456	2 456	1 891	2 032	2 191
Insurance		623	910	1 194	862	821	428	428	940	998	1 061
Chemicals		518	620	667	818	853	767	767	1 010	1 077	1 150
Total 'Other' Expenditure	1	61 212	58 606	43 576	61 902	66 743	62 762	62 762	85 145	76 819	81 974
by Expenditure Item	8										
Employee related costs											
Other materials											
Contracted Services											
Other Expenditure		8 942	12 079	14 206	14 202	14 030	11 905	11 905	15 157	16 191	17 009
Total Repairs and Maintenance Expenditure	9	8 942	12 079	14 206	14 202	14 030	11 905	11 905	15 157	16 191	17 009
check		-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
- 5 This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.
10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

WC022 Witzenberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Budget & Treasury Office	Vote 2 - Civil Services	Vote 3 - Community & Social Services	Vote 4 - Corporate Services	Vote 5 - Electricity	Vote 6 - Executive & Council	Vote 7 - Housing	Vote 8 - Planning	Vote 9 - Public Safety	Vote 10 - Sport & Recreation	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 -	Total
R thousand	1																
Revenue By Source																	
Property rates		47 363	-	(154)	-	-	-	(364)	-	-	-	-	-	-	-	-	46 844
Property rates - penalties & collection charges		816	-	-	-	-	-	-	-	-	-	-	-	-	-	-	816
Service charges - electricity revenue		-	-	-	-	168 921	-	-	-	-	-	-	-	-	-	-	168 921
Service charges - water revenue		-	30 866	-	-	-	-	-	-	-	-	-	-	-	-	-	30 866
Service charges - sanitation revenue		-	13 096	-	-	-	-	-	-	-	-	-	-	-	-	-	13 096
Service charges - refuse revenue		-	14 619	-	-	-	-	-	-	-	-	-	-	-	-	-	14 619
Service charges - other		563	15 637	153	-	1 927	-	-	961	1	-	-	-	-	-	-	19 262
Rental of facilities and equipment		-	-	315	1 176	-	-	1	-	-	6 523	-	-	-	-	-	8 014
Interest earned - external investments		1 857	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 857
Interest earned - outstanding debtors		53	4 203	-	-	241	-	221	-	-	-	-	-	-	-	-	4 718
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	12	-	-	-	-	-	3 281	-	-	-	-	-	-	3 293
Licences and permits		-	-	77	-	-	-	-	-	176	-	-	-	-	-	-	254
Agency services		-	-	-	-	-	-	-	-	2 974	-	-	-	-	-	-	2 974
Other revenue		1 090	1 342	27	561	14	-	494	5	2	206	-	-	-	-	-	3 740
Transfers recognised - operational		10 479	71	52 386	-	-	3 327	32 834	233	-	-	-	-	-	-	-	99 330
Gains on disposal of PPE		-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	2
Total Revenue (excluding capital transfers and contribution)		62 222	79 835	52 815	1 737	171 103	3 327	33 186	1 219	6 434	6 729	-	-	-	-	-	418 606
Expenditure By Type																	
Employee related costs		13 220	27 714	13 710	13 102	9 896	8 459	2 455	3 493	8 155	11 692	-	-	-	-	-	111 896
Remuneration of councillors		-	-	-	-	-	8 239	-	-	-	-	-	-	-	-	-	8 239
Debt impairment		3 800	8 859	-	-	752	-	-	-	-	-	-	-	-	-	-	13 411
Depreciation & asset impairment		603	15 068	1 251	2 776	2 150	513	93	450	454	1 625	-	-	-	-	-	24 982
Finance charges		1 788	5 609	25	5 356	852	5	-	-	26	57	-	-	-	-	-	13 719
Bulk purchases		-	-	-	-	135 000	-	-	-	-	-	-	-	-	-	-	135 000
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		2 636	5	243	1 236	285	-	364	558	501	2 099	-	-	-	-	-	7 926
Transfers and grants		-	-	-	593	-	491	-	-	-	60	-	-	-	-	-	1 144
Other expenditure		10 750	17 876	3 247	4 264	7 411	3 591	33 446	666	1 254	3 358	-	-	-	-	-	85 864
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		32 797	75 131	18 475	27 327	156 347	21 298	36 357	5 167	10 391	18 890	-	-	-	-	-	402 181
Surplus/(Deficit)																	
Transfers recognised - capital		29 425	4 704	34 340	(25 590)	14 756	(17 971)	(3 172)	(3 948)	(3 957)	(12 161)	-	-	-	-	-	16 426
Contributions recognised - capital		-	27 165	4 815	639	4 147	-	-	50	-	6 513	-	-	-	-	-	43 330
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		29 425	31 869	39 155	(24 951)	18 903	(17 971)	(3 172)	(3 898)	(3 957)	(5 648)	-	-	-	-	-	59 755
References																	
1. Departmental columns to be based on municipal organisation structure																	

WC022 Witzenberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		38 819	11 614	18 076	23 000	13 978	13 978	13 978	13 978	13 978	13 978
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	2	38 819	11 614	18 076	23 000	13 978	13 978	13 978	13 978	13 978	13 978
Consumer debtors											
Consumer debtors		89 637	83 766	104 562	89 188	102 967	102 967	102 967	112 967	122 967	132 967
Less: Provision for debt impairment		(60 441)	(48 865)	(69 849)	(55 645)	(51 902)	(51 902)	(51 902)	(51 902)	(51 902)	(51 902)
Total Consumer debtors	2	29 196	34 901	34 714	33 543	51 065	51 065	51 065	61 065	71 065	81 065
Debt impairment provision											
Balance at the beginning of the year		(50 959)	(60 441)	(48 865)	(69 849)	(48 865)	(48 865)	(48 865)	(51 902)	(51 902)	(51 902)
Contributions to the provision		(20 973)	(10 926)	(22 336)	(10 926)	(13 962)	(13 962)	(13 962)	(13 411)	(14 090)	(14 754)
Bad debts written off		11 491	22 502	1 352	10 926	10 926	10 926	10 926	13 411	14 090	14 754
Balance at end of year		(60 441)	(48 865)	(69 849)	(69 849)	(51 902)	(51 902)	(51 902)	(51 902)	(51 902)	(51 902)
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)	3	510 590	568 750	630 898	528 849	719 818	719 818	719 818	771 138	797 901	825 033
Leases recognised as PPE		486	304	121	337	121	121	121	121	121	121
Less: Accumulated depreciation		80 830	89 662	96 751	259 302	115 374	115 374	115 374	140 356	169 406	204 030
Total Property, plant and equipment (PPE)	2	430 246	479 392	534 269	269 883	604 565	604 565	604 565	630 903	628 616	621 124
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		-	-	7 649	8 045	7 441	7 441	7 441	7 200	7 000	6 800
Total Current liabilities - Borrowing		-	-	7 649	8 045	7 441	7 441	7 441	7 200	7 000	6 800
Trade and other payables											
Trade and other creditors		24 985	27 023	39 250	7 610	41 605	41 605	41 605	41 605	41 605	41 605
Unspent conditional transfers		25 201	9 265	13 837	18 462	24 053	24 053	24 053	19 053	11 553	4 053
VAT		1 078	387	-	-	-	-	-	-	-	-
Total Trade and other payables	2	51 264	36 674	53 088	26 073	65 659	65 659	65 659	60 659	53 159	45 659
Non current liabilities - Borrowing											
Borrowing	4	55 841	50 727	37 517	36 959	30 076	30 076	30 076	22 876	15 876	9 076
Finance leases (including PPP asset element)		444	191	(0)	-	(0)	(0)	(0)	-	-	-
Total Non current liabilities - Borrowing		56 286	50 918	37 517	36 959	30 076	30 076	30 076	22 876	15 876	9 076
Provisions - non-current											
Retirement benefits		36 276	51 801	58 343	61 510	55 370	55 370	55 370	58 975	62 850	67 016
<i>List other major provision items</i>											
Refuse landfill site rehabilitation		20 106	21 745	22 949	13 903	22 949	22 949	22 949	22 949	22 949	22 949
Other		2 642	3 053	3 341	-	3 341	3 341	3 341	3 341	3 341	3 341
Total Provisions - non-current		59 025	76 599	84 633	75 413	81 660	81 660	81 660	85 265	89 140	93 306
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		27 177	324 914	365 718	116 681	417 243	417 243	417 243	498 740	542 533	563 467
GRAP adjustments		225 662	-	-	-	-	-	-	-	-	-
Restated balance		252 839	324 914	365 718	116 681	417 243	417 243	417 243	498 740	542 533	563 467
Surplus/(Deficit)		72 075	40 804	51 525	67 443	81 497	81 497	81 497	43 793	20 934	14 377
Appropriations to Reserves		-	-	-	(25 866)	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	324 914	365 718	417 243	158 258	498 740	498 740	498 740	542 533	563 467	577 844
Reserves											
Housing Development Fund		3 247	-	-	-	-	-	-	-	-	-
Capital replacement		7 172	5 568	6 415	7 751	6 415	6 415	6 415	6 415	6 415	6 415
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	10 420	5 568	6 415	7 751	6 415	6 415	6 415	6 415	6 415	6 415
TOTAL COMMUNITY WEALTH/EQUITY	2	335 334	371 286	423 658	166 009	505 155	505 155	505 155	548 947	569 882	584 259
Total capital expenditure includes expenditure on nationally significant priorities:											
Provision of basic services											

WC022 Witzenberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand												
Developing Integrated & Sustainable Human Settlements	Provide & maintain economic & social infrastructure to ensure infrastructure-led growth & development.			(162 339)	(192 993)	(236 214)	(270 903)	(270 903)	(270 903)	(271 691)	(288 703)	(306 832)
Developing Integrated & Sustainable Human Settlements	Promote a sustainable environment through the efficient utilization of resources.			-	-	-	(200)	(200)	(200)	-	-	-
Developing Integrated & Sustainable Human Settlements	Ensure mobility through an effective transport infrastructure.			(7 048)	(18 591)	(19 370)	(19 808)	(19 808)	(19 808)	(9 738)	(9)	(10)
Developing Integrated & Sustainable Human Settlements	Expand staff & capital resources in law enforcement & emergency services to provide improved services to all, especially the most vulnerable communities.			(3 365)	(3 470)	(3 849)	(5 194)	(5 194)	(5 194)	(6 434)	(5 836)	(6 128)
Developing Integrated & Sustainable Human Settlements	Provide for the needs of informal settlements through improved services.			-	-	-	-	-	-	-	-	-
Developing Integrated & Sustainable Human Settlements	Provide facilities that make citizens feel at home.			(6 922)	(10 451)	(15 306)	(21 262)	(21 262)	(21 262)	(22 597)	(17 462)	(16 723)
Financial sustainability	Ensure financial prudence, with clean audits by the Auditor General.			(107 899)	173	13 895	(62 320)	(62 320)	(62 320)	(67 388)	(70 358)	(69 891)
Good Governance, Communication & Institutional Development	Maximise the use of available funding & programmes for training & skills development.			-	-	(98)	(435)	(435)	(435)	(451)	(488)	(513)
Good Governance, Communication & Institutional Development	Ensure responsiveness by creating an environment where citizens can be communicated with & responded to.			(5 063)	(3 795)	(1 586)	(6 013)	(6 013)	(6 013)	(6 543)	(7 572)	(7 902)
Good Governance, Communication & Institutional Development	Ensure a transparent & corruption-free government.			(1 876)	(1 224)	(102)	(1 491)	(1 491)	(1 491)	(1 580)	(1 675)	(1 759)
Good Governance, Communication & Institutional Development	Establish an efficient & productive administration that prioritises delivery.			(5 179)	(3 397)	(738)	(4 415)	(4 415)	(4 415)	(4 519)	(4 624)	(4 855)
Local Economic Development	Create an enabling environment to attract investment that generates economic growth & job creation.			(882)	(1 025)	(898)	(1 023)	(1 023)	(1 023)	(1 063)	(1 150)	(5 207)
Local Economic Development	Leverage the municipality's assets to drive economic growth & sustainable development.			(3 560)	(5 197)	(787)	(5 353)	(5 353)	(5 353)	(4 542)	(2 093)	(2 198)
Social Development	Providing a safety net for vulnerable communities.			(333)	(125)	(142)	(43 585)	(43 585)	(43 585)	(46 778)	(50 287)	(55 105)
Social Development	Provide access to social services for those who need it.			-	-	-	-	-	-	-	-	-
Social Development	Ensure increased access to innovative human settlements for those who need it.			(25 839)	(7 852)	(1 522)	(16 826)	(16 826)	(16 826)	(33 186)	(22 683)	(25 882)
Social Development	Asses the possible sale or transfer of rental stock to identified beneficiaries, using established criteria.			(4)	(6)	(1)	-	-	-	-	-	-
Strategic Partnerships & International Relations	To improve safety & security through partnerships.			-	-	-	-	-	-	-	-	-
Strategic Partnerships & International Relations	To maintain & strengthen Inter Governmental Relations with provincial & national departments.			(127)	(60)	(214)	-	-	-	-	-	-
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	(330 437)	(248 012)	(266 931)	(458 828)	(458 828)	(458 828)	(476 512)	(472 941)	(503 005)

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

WC022 Witzenberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

2012/13 Witsengberg Supporting Table 3-10 Reconciliation of IDP Strategic Objectives and Budget (Operating Expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
R thousand													
Developing Integrated & Sustainable Human Settlements	Provide & maintain economic & social infrastructure to ensure infrastructure-led growth & development.			142 677	151 222	177 827	217 241	217 241	217 241	232 598	251 992	272 689	
Developing Integrated & Sustainable Human Settlements	Promote a sustainable environment through the efficient utilization of resources.			445	598	718	1 019	1 019	1 019	789	846	908	
Developing Integrated & Sustainable Human Settlements	Ensure mobility through an effective transport infrastructure.			8 243	8 724	10 641	18 218	18 218	18 218	17 862	19 600	22 369	
Developing Integrated & Sustainable Human Settlements	Expand staff & capital resources in law enforcement & emergency services to provide improved services to all, especially the most vulnerable communities.			5 102	5 912	6 350	9 160	9 160	9 160	10 710	11 585	12 452	
Developing Integrated & Sustainable Human Settlements	Provide for the needs of informal settlements through improved services.			4 670	5 277	6 016	6 492	6 492	6 492	6 617	6 320	6 636	
Developing Integrated & Sustainable Human Settlements	Provide facilities that make citizens feel at home.			23 414	26 021	27 945	32 273	32 273	32 273	34 962	37 762	40 816	
Financial sustainability	Ensure financial prudence, with clean audits by the Auditor General.			23 923	22 099	21 007	28 185	28 185	28 185	28 474	29 683	31 405	
Good Governance, Communication & Institutional Development	Maximise the use of available funding & programmes for training & skills development.			893	1 118	1 226	2 090	2 090	2 090	2 131	2 305	2 451	
Good Governance, Communication & Institutional Development	Ensure responsiveness by creating an environment where citizens can be communicated with & responded to.			8 886	9 185	11 630	13 109	13 109	13 109	15 000	16 207	16 939	
Good Governance, Communication & Institutional Development	Ensure a transparent & corruption-free government.			4 534	5 553	6 280	6 047	6 047	6 047	7 625	8 046	8 544	
Good Governance, Communication & Institutional Development	Establish an efficient & productive administration that prioritises delivery.			17 934	28 300	21 516	23 700	23 700	23 700	25 170	26 946	28 590	
Local Economic Development	Create an enabling environment to attract investment that generates economic growth & job creation.			2 674	3 331	3 927	4 565	4 565	4 565	5 397	5 792	6 203	
Local Economic Development	Leverage the municipality's assets to drive economic growth & sustainable development.			4 559	2 884	4 665	4 951	4 951	4 951	5 434	5 797	6 043	
Social Development	Providing a safety net for vulnerable communities.			1 845	1 755	1 995	2 626	2 626	2 626	2 611	2 326	2 500	
Social Development	Provide access to social services for those who need it.			80	97	80	100	100	100	100	100	100	
Social Development	Ensure increased access to innovative human settlements for those who need it.			26 481	11 886	2 852	18 647	18 647	18 647	35 591	25 295	28 682	
Social Development	Asses the possible sale or transfer of rental stock to identified beneficiaries, using established criteria.			456	590	792	949	949	949	1 044	1 018	1 092	
Strategic Partnerships & International Relations	To improve safety & security through partnerships.			140	425	322	318	318	318	337	357	375	
Strategic Partnerships & International Relations	To maintain & strengthen Inter Governmental Relations with provincial & national departments.			–	–	–	130	130	130	–	–	–	
Allocations to other priorities													
Total Expenditure				1	276 957	284 978	305 790	389 820	389 820	389 820	432 453	451 977	488 792

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

WC022 Witzenberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand												
Developing Integrated & Sustainable Human Settlements		A					73 528	87 633	88 507	48 822	26 412	26 182
Financial sustainability		B					1	1	1	103	–	–
Good Governance, Communication & Institutional Development		C					1 212	1 212	1 212	580	351	950
Local Economic Development		D					200	200	200	1 815	–	–
Social Development		E					2	2	2	–	–	–
Strategic Partnerships & International Relations		F					–	–	–	–	–	–
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	–	–	–	74 943	89 048	89 922	51 320	26 763	27 132

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

WC022 Witzenberg - Supporting Table SA7 Measurable Performance Objectives										
Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Developing Integrated & Sustainable Human Settlements										
Provide & maintain economic & social infrastructure to ensure infrastructure-led growth & development.										
Budget spend on repairs and maintenance.	Percentage				99.0%	99.0%	99.0%	99.0%	99.0%	99.0%
Compliance with drinking water quality standards.	Percentage				95.0%	95.0%	95.0%	97.0%	97.0%	97.0%
Percentage spend of capital budget.	Percentage				92.0%	92.0%	92.0%	95.0%	96.0%	97.0%
Number of outstanding valid applications for water services expressed as a % of total number of billings for the service.	Percentage				New	New	New	< 2%	< 2%	< 1%
Number of outstanding valid applications for sewerage services expressed as a % of total number of billings for the service.	Percentage				New	New	New	< 2%	< 2%	< 1%
Number of outstanding valid applications for electricity services expressed as a % of total number of billings for the service.	Percentage				New	New	New	< 2%	< 2%	< 1%
Number of outstanding valid applications for refuse collection services expressed as a % of total number of billings for the service.	Percentage				New	New	New	< 2%	< 2%	< 1%
The number of jobs created through municipality's local economic development initiatives including capital projects	Number				292.0	292.0	292.0	350.0	370.0	400.0
Promote a sustainable environment through the efficient utilization of resources.										
Decrease unaccounted water losses.					37.0%	0.4	37.0%	29.0%	26.0%	23.0%
Decrease unaccounted electricity losses.					8.0%	0.1	8.0%	8.0%	8.0%	8.0%
Ensure mobility through an effective transport infrastructure.										
Kilometres of roads upgraded & rehabilitated.					9,5km	9,5km	9,5km	3.5 km	2.6 km	2.3 km
Expand staff & capital resources in law enforcement & emergency services to provide improved services to all, especially the most vulnerable communities.										
Community Satisfaction survey (Score 1-5) - safety & security.	Percentage						New	3	3	4
Provide for the needs of informal settlements through improved services.										
Provide basic services - number of informal areas with sufficient communal water service points (taps).							New	2	2	2
Provide basic services - number of informal areas with sufficient communal sanitation service points (toilets).							New	2	2	2
Improve basic services - number of informal settlements receiving a door-to-door refuse collection and area-cleaning service.	Households						New	2	2	2
Number of subsidised electricity connections installed.							New	0	860	0
Provide facilities that make citizens feel at home.										
Customer satisfaction survey (Score 1-5) - community facilities.							New	3	3	4
Financial Sustainability										
Ensure financial prudence, with clean audits by the Auditor General.										
Opinion of the Auditor-General.		Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
Financial viability expressed as Debt-Coverage ratio					17.1	17.1	17.1	16.0	16.0	16.0

WC022 Witzenberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Good Governance, Communication & Institutional Development.										
Maximise the use of available funding & programmes for training & skills development.										
Percentage budget spent on implementation of Workplace Skills Plan.					100.0%	100.0%	100.0%	98.0%	99.0%	99.0%
Ensure responsiveness by creating an environment where citizens can be communicated with & responded to.										
Number of IDP community meetings held.					12	12	12	14	14	14
Ensure a transparent & corruption-free government.										
Number of PRAC meetings held.					5	5	5	5	5	5
Establish an efficient & productive administration that prioritises delivery.										
People from employment equity target groups employed in the three highest levels of management in compliance with the Employment Equity Plan.	Percentage				78.0%	78.0%	78.0%	82.0%	85.0%	85.0%
Local Economic Development										
Create an enabling environment to attract investment that generates economic growth & job creation.										
Percentage of building plans approved within statutory timeframes (30-60 days)					82.0%	82.0%	82.0%	87.0%	89.0%	90.0%
Leverage the municipality's assets to drive economic growth & sustainable development.										
Revisit Municipal Land Audit and draw up an implementation plan.							New	Implementation plan	Implement phase 1	Implement phase 2
Social Dvelopment										
Providing a safety net for vulnareble communities.										
Number of account holders subsidised through the municipality's Indigent Policy							3968	3850	3800	3750
Provide access to social services for those who need it.										
Number of social development programmes implemented.							New	15	17	19
Ensure increased access to innovative human settlements for those who need it.										
Number of housing opportunities provided per year.					0	0	0	270	300	340
Asses the possible sale or transfer of rental stock to identified beneficiaries, using established criteria.										
Number of Rental Stock transferred							New	300	350	400
Strategic Partnerships & International Relations.										
To improve safety & security through partnerships.										
Number of meetings held with SAPS							New	6	7	8
To maintain & strengthen Inter Governmental Relations with provincial & national departments.										
Number of meetings conducted with other state departments.							New	8	10	10
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC022 Witzenberg - Supporting Table SA8 Performance indicators and benchmarks

WC022 Wittenberg - Supporting Table SA6 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	9.7%	7.9%	7.1%	7.2%	7.1%	6.7%	6.7%	5.3%	5.0%	4.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	13.0%	10.3%	8.8%	9.0%	9.0%	8.6%	8.6%	7.0%	6.5%	6.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	540.2%	914.4%	584.9%	476.8%	468.9%	468.9%	468.9%	356.6%	247.5%	141.5%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.3	1.4	1.1	1.1	1.2	1.2	1.2	1.4	1.8	2.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.3	1.4	1.1	1.1	1.2	1.2	1.2	1.4	1.8	2.2
Liquidity Ratio	Monetary Assets/Current Liabilities	0.7	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.6
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		66.9%	83.3%	69.8%	82.9%	81.4%	87.0%	87.0%	105.2%	105.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			66.9%	83.3%	69.8%	82.8%	81.2%	86.8%	86.8%	105.2%	105.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	12.6%	14.2%	14.2%	10.1%	16.4%	17.6%	17.6%	17.0%	18.6%	19.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		76.7%	62.1%	179.4%	18.4%	119.5%	119.5%	119.5%	99.0%	46.2%	30.3%
<u>Other Indicators</u>											
	Total Volume Losses (kW)										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	Total Volume Losses (kℓ)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	28.7%	30.2%	30.5%	28.6%	28.3%	28.9%	28.9%	27.9%	28.8%	29.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	30.7%	32.4%	32.8%	30.6%	30.3%	30.9%		29.8%	30.7%	31.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.0%	3.4%	3.7%	4.0%	4.0%	3.6%		3.8%	3.9%	3.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	8.7%	9.4%	9.0%	10.3%	10.2%	10.1%	10.1%	9.7%	10.0%	10.6%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	12.6	14.6	18.2	20.9	20.9	20.9	18.5	20.3	20.4	22.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	17.9%	19.0%	18.4%	13.4%	22.1%	23.8%	23.8%	23.9%	25.3%	26.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.0	2.4	1.0	1.8	1.5	1.5	1.5	1.6	3.2	4.6

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

WC022 Witzenberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	1996 Census	2001 Census	2007 Survey	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population				84		90	91	91	92	93	94	
Females aged 5 - 14				8								
Males aged 5 - 14				8								
Females aged 15 - 34				16								
Males aged 15 - 34				16								
Unemployment												
Monthly household income (no. of households)	1, 12											
No income												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

WC022 Witzenberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	32 573	43 502	21 874	41 464	34 806	34 806	34 806	42 015	90 125	137 461
Cash + investments at the yr end less applications - R'000	18(1)b	2	14 039	16 450	8 707	27 225	10 079	13 343	13 343	38 138	58 406	77 828
Cash year end/monthly employee/supplier payments	18(1)b	3	2.0	2.4	1.0	1.8	1.5	1.5	1.5	1.6	3.2	4.6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	17 406	36 111	52 273	67 443	77 035	54 352	54 352	42 910	19 838	12 870
Service charge rev % change - macro CPI-X target exclusive	18(1)a,(2)	5	N.A.	7.6%	11.0%	9.9%	(5.6%)	(13.3%)	(6.0%)	2.7%	2.1%	1.8%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	66.9%	83.3%	69.8%	82.8%	81.2%	86.8%	86.8%	105.2%	105.0%	104.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	11.8%	6.7%	9.1%	4.6%	4.6%	6.6%	6.6%	4.7%	4.6%	4.4%
Capital payments % of capital expenditure	18(1)c:19	8	0.0%	0.0%	0.0%	90.3%	86.9%	86.1%	86.1%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	20.5%	13.2%	(15.9%)	65.8%	0.0%	0.0%	17.3%	14.7%	12.8%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(33.5%)	(10.4%)	41.8%	(36.5%)	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.3%	1.9%	2.1%	5.3%	2.3%	2.0%	2.5%	2.4%	2.6%	2.7%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	27.0%	26.4%	26.4%	0.0%	52.0%	23.0%	26.1%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			13.6%	17.0%	15.9%	0.4%	(7.3%)	0.0%	8.7%	8.1%	7.8%
% incr Property Tax	18(1)a			8.8%	23.1%	14.7%	0.3%	7.7%	0.0%	7.7%	6.3%	6.1%
% incr Service charges - electricity revenue	18(1)a			18.1%	20.5%	19.2%	0.1%	(15.1%)	0.0%	10.4%	9.2%	9.0%
% incr Service charges - water revenue	18(1)a			10.2%	10.4%	13.1%	0.5%	(7.6%)	0.0%	5.4%	5.3%	6.0%
% incr Service charges - sanitation revenue	18(1)a			9.1%	(2.3%)	0.9%	2.0%	8.8%	0.0%	6.1%	9.3%	4.9%
% incr Service charges - refuse revenue	18(1)a			0.4%	6.1%	4.0%	1.8%	6.7%	0.0%	3.5%	6.9%	6.1%
% incr in Service charges - other	18(1)a			26.4%	(10.4%)	46.5%	0.0%	73.3%	0.0%	3.9%	8.2%	5.0%
Total billable revenue	18(1)a		170 599	193 462	225 697	261 371	262 321	243 785	243 785	284 875	307 989	331 775
Service charges			164 720	187 056	218 846	253 651	254 601	235 931	235 931	276 860	299 315	322 667
Property rates			28 739	31 261	38 471	44 117	44 234	47 648	47 648	47 661	50 656	53 754
Service charges - electricity revenue			90 038	106 347	128 156	152 783	152 989	129 898	129 898	168 921	184 380	200 944
Service charges - water revenue			21 181	23 352	25 771	29 146	29 283	27 068	27 068	30 866	32 500	34 450
Service charges - sanitation revenue			11 248	12 272	11 992	12 100	12 338	13 419	13 419	13 096	14 310	15 005
Service charges - refuse removal			12 530	12 580	13 341	13 869	14 122	15 065	15 065	14 619	15 631	16 584
Service charges - other			985	1 245	1 116	1 635	1 635	2 833	2 833	1 698	1 837	1 929
Rental of facilities and equipment			5 879	6 406	6 851	7 719	7 719	7 854	7 854	8 014	8 674	9 108
Capital expenditure excluding capital grant funding			-	-	-	19 900	19 785	19 831	19 831	11 938	7 640	7 000
Cash receipts from ratepayers	18(1)a		121 158	170 192	165 856	226 376	222 920	222 920	222 920	315 327	338 666	364 003
Ratepayer & Other revenue	18(1)a		180 998	204 363	237 514	273 477	274 427	256 703	256 703	299 853	322 615	347 166
Change in consumer debtors (current and non-current)			3 960	6 101	4 804	(6 513)	16 352	16 352	16 352	32 865	10 000	10 000
Operating and Capital Grant Revenue	18(1)a		61 433	53 668	54 209	76 178	78 420	71 165	71 165	99 330	95 293	97 806
Capital expenditure - total	20(1)(vi)		-	-	-	74 943	89 048	89 922	89 922	51 320	26 763	27 132
Capital expenditure - renewal	20(1)(vi)		-	-	4 011	20 240	23 529	23 753		26 669	6 149	7 068
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										-	-	-
Average annual collection rate (arrears inclusive)												

WC022 Witzenberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Property rates (rate in the Rand)	1								
Residential properties					0.0069	0.0074	0.0068	0.0073	0.0079
Residential properties - vacant land					0.0103	0.0111	0.0102	0.0110	0.0119
Formal/informal settlements					0.0055	0.0059	0.0054	0.0059	0.0063
Small holdings									
Farm properties - used					0.0017	0.0019	0.0017	0.0018	0.0020
Farm properties - not used									
Industrial properties					0.0130	0.0141	0.0129	0.0140	0.0151
Business and commercial properties					0.0130	0.0141	0.0129	0.0140	0.0151
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties					0.0130	0.0141	0.0129	0.0140	0.0151
Municipal properties									
Public service infrastructure					0.0017	0.0018	0.0017	0.0018	0.0020
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption					70 000	70 000	70 000	70 000	70 000
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixd fee (Rands/month)									
Service point - vacant land (Rands/month)					62	64	77	81	86
Water usage - flat rate tariff (c/k)					53	55	57	60	64
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/k)		(fill in thresholds)			3.10	3.23	3.42	3.63	3.84
Water usage - Block 2 (c/k)		(fill in thresholds)			5.22	5.44	5.76	6.11	6.48
Water usage - Block 3 (c/k)		(fill in thresholds)			4.81	5.01	5.31	5.63	5.97
Water usage - Block 4 (c/k)		(fill in thresholds)			4.51	4.70	4.98	5.28	5.60
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixd fee (Rands/month)									
Service point - vacant land (Rands/month)					126	131	139	147	156
Waste water - flat rate tariff (c/k)					26	27	35	44	53
Volumetric charge - Block 1 (c/k)		(fill in structure)							
Volumetric charge - Block 2 (c/k)		(fill in structure)							
Volumetric charge - Block 3 (c/k)		(fill in structure)							
Volumetric charge - Block 4 (c/k)		(fill in structure)							
Other	2								

WC022 Witzenberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Electricity tariffs									
<i>Domestic</i>									
Basic charge/fixd fee (<i>Rands/month</i>)					321	321	347	374	404
Service point - vacant land (<i>Rands/month</i>)					77	89	96	104	112
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (<i>c/kwh</i>)									
Flat rate tariff - prepaid(<i>c/kwh</i>)									
Meter - IBT Block 1 (<i>c/kwh</i>)		(fill in thresholds)			0.34	0.43	0.46	0.48	0.51
Meter - IBT Block 2 (<i>c/kwh</i>)		(fill in thresholds)			0.39	0.49	0.52	0.55	0.58
Meter - IBT Block 3 (<i>c/kwh</i>)		(fill in thresholds)			0.54	0.71	0.77	0.83	0.89
Meter - IBT Block 4 (<i>c/kwh</i>)		(fill in thresholds)			0.66	0.78	0.84	0.91	0.98
Meter - IBT Block 5 (<i>c/kwh</i>)		(fill in thresholds)			0.94	0.91	0.84	0.91	0.98
Prepaid - IBT Block 1 (<i>c/kwh</i>)		(fill in thresholds)							
Prepaid - IBT Block 2 (<i>c/kwh</i>)		(fill in thresholds)			0.68	0.69	0.72	0.76	0.81
Prepaid - IBT Block 3 (<i>c/kwh</i>)		(fill in thresholds)			0.72	0.81	0.87	0.92	0.98
Prepaid - IBT Block 4 (<i>c/kwh</i>)		(fill in thresholds)			0.86	1.04	1.05	1.13	1.22
Prepaid - IBT Block 5 (<i>c/kwh</i>)		(fill in thresholds)			1.04	1.20	1.27	1.37	1.48
<i>Other</i>	2								
Waste management tariffs					1	1			
<i>Domestic</i>									
Street cleaning charge									
Basic charge/fixd fee									
80l bin - once a week									
250l bin - once a week					135	140	149	157	167

References

1. If properties are not rated or zero rated this must be indicated as such.
2. Please provide detailed descriptions on Sheet SA13t

WC022 Witzenberg - Supporting Table SA14 Household bills

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14 % incr.	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		332.50	368.60	391.02	422.42	422.42	422.42	8.0%	456.21	492.71	532.12
Electricity: Basic levy		216.50	266.30	320.57	321.00	321.00	321.00	8.0%	346.68	374.41	404.37
Electricity: Consumption		459.82	491.44	591.56	684.00	684.00	684.00	8.0%	738.72	797.82	861.64
Water: Basic levy		53.45	59.23	61.79	64.34	64.34	64.34	6.0%	68.20	72.29	76.63
Water: Consumption		207.48	230.12	143.88	149.94	149.94	149.94	6.0%	158.94	168.47	178.58
Sanitation		107.76	114.98	125.70	130.88	130.88	130.88	6.0%	138.73	147.06	155.88
Refuse removal		115.70	123.45	134.59	140.14	140.14	140.14	6.0%	148.55	157.46	166.91
Other											
sub-total		1 493.21	1 654.12	1 769.11	1 912.72	1 912.72	1 912.72	7.5%	2 056.03	2 210.22	2 376.13
VAT on Services		162.50	179.97	192.93	208.64	208.64	208.64	5.6%	223.97	240.45	258.16
Total large household bill:		1 655.71	1 834.09	1 962.04	2 121.36	2 121.36	2 121.36	7.5%	2 280.00	2 450.67	2 634.30
% increase/-decrease			10.8%	7.0%	8.1%	-	-		7.5%	7.5%	7.5%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		24.06	26.68	276.85	299.08	299.08	299.08	8.0%	323.01	348.85	376.76
Electricity: Basic levy			-	-				#DIV/0!	-	-	-
Electricity: Consumption		320.16	332.82	379.47	433.50	433.50	433.50	8.0%	468.18	505.63	546.09
Water: Basic levy		53.46	59.23	61.79	64.34	64.34	64.34	6.0%	68.20	72.29	76.63
Water: Consumption		101.77	112.84	117.78	122.74	122.74	122.74	6.0%	130.10	137.91	146.19
Sanitation		107.76	114.98	125.70	130.88	130.88	130.88	6.0%	138.73	147.06	155.88
Refuse removal		115.70	123.45	134.59	140.14	140.14	140.14	6.0%	148.55	157.46	166.91
Other											
sub-total		722.91	770.00	1 096.18	1 190.68	1 190.68	1 190.68	7.2%	1 276.78	1 369.21	1 468.45
VAT on Services		97.84	104.07	114.71	124.82	124.82	124.82	#DIV/0!	133.53	142.85	152.84
Total small household bill:		820.75	874.07	1 210.88	1 315.51	1 315.51	1 315.51	7.2%	1 410.30	1 512.06	1 621.28
% increase/-decrease			6.5%	38.5%	8.6%	-	-		7.2%	7.2%	7.2%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates				122.73	132.58	132.58	132.58	8.0%	143.19	154.65	167.02
Electricity: Basic levy				-				#DIV/0!	-	-	-
Electricity: Consumption		6.43	6.37	216.84	243.00	243.00	243.00	6.0%	257.58	273.03	289.42
Water: Basic levy								#DIV/0!	-	-	-
Water: Consumption				73.08	76.16	76.16	76.16	6.0%	80.73	85.57	90.71
Sanitation								#DIV/0!	-	-	-
Refuse removal								#DIV/0!	-	-	-
Other											
sub-total		6.43	6.37	412.65	451.74	451.74	451.74	6.6%	481.50	513.25	547.14
VAT on Services		0.90	0.89	40.59	44.68	44.68	44.68	#DIV/0!	47.36	50.21	53.22
Total small household bill:		7.33	7.26	453.24	496.43	496.43	496.43	6.5%	528.86	563.46	600.36
% increase/-decrease			(1.0%)	6 142.9%	9.5%	-	-		6.5%	6.5%	6.5%

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

WC022 Witzenberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		38 782	11 597	18 043	18 000	18 000	20 000	20 000	20 000	20 000
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	38 782	11 597	18 043	18 000	18 000	20 000	20 000	20 000	20 000
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		38 782	11 597	18 043	18 000	18 000	20 000	20 000	20 000	20 000

References
1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments,

WC022 Witzenberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Monetary value	Interest to be realised
Name of institution & investment ID	1	Yrs/Months								Rand thousand	
Parent municipality											
Nedbank			Call	Yes	Variable	4.75	Nil	Nil	Call	10 000	
ABSA			Call	Yes	Variable	4.65	Nil	Nil	Call	11 034	
Standard Bank			Call	Yes	Variable	4.4	Nil	Nil	Call	10 453	
FNB			Call	Yes	Variable	4.5	Nil	Nil	Call	63	
Municipality sub-total										31 550	-
Entities											
Entities sub-total										-	-
TOTAL INVESTMENTS AND INTEREST	1									31 550	-

References
1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order

WC022 Witzenberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		56 286	50 918	45 166	45 004	37 517	37 517	30 317	23 076	16 076
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	56 286	50 918	45 166	45 004	37 517	37 517	30 317	23 076	16 076
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	56 286	50 918	45 166	45 004	37 517	37 517	30 317	23 076	16 076

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

WC022 Witzenberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		35 050	40 883	41 755	49 284	47 950	47 950	51 243	56 668	61 720
Local Government Equitable Share		29 111	36 683	39 305	46 200	46 200	46 200	49 553	54 284	59 253
Finance Management		2 750	3 000	1 250	1 250	1 250	1 250	1 300	1 450	1 500
Municipal Systems Improvement		1 300	1 200	1 200	800	300	300	390	934	967
EPWP Incentive					1 000	200	200			
Rural Development										
MIG										
RBIG										
Housing Kluitjies Kraal										
INEP										
DWAF		1 889								
Transformation Funds										
INEP (ESKOM)					34					
Other transfers/grants [insert description]										
Provincial Government:		32 556	18 926	21 423	16 581	16 581	16 581	38 908	8 149	6 551
Housing		30 170	17 477	15 703	10 857	10 857	10 857	32 834		
Sport and Recreation		1 000	-							
Main Roads		918	616	665	101	101	101	71		
Library		402	578	4 547	5 407	5 407	5 407	6 003	8 149	6 551
Cleanest Town			30							
PTIP										
CDW		66	225	208	216	216	216			
Operating Grant Tariffs				300						
District Municipality:		-	1 600	-	-	-	-	-	-	-
Solid Waste			300							
Cape Wine Lands District										
Water & Sanitation Informal Areas										
Housing Consumer Education			1 300							
Upgrading of Streets & Sidewal										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	67 606	61 408	63 178	65 865	64 531	64 531	90 151	64 817	68 271
Capital Transfers and Grants										
National Government:		18 408	23 160	47 426	52 112	53 412	53 412	35 351	23 230	27 380
Municipal Infrastructure Grant (MIG)		12 928	10 160	18 229	22 112	22 112	22 112	21 020	21 230	22 380
Regional Bulk Infrastructure		3 240	11 000	14 984	30 000	30 000	30 000	8 331		
Neighbourhood Development Partnership				2 000						5 000
INEP		2 240	2 000					4 500	2 000	-
EPWP						800	800	1 000		
Rural Development				4 995						
DWAF-ACIP				7 218						
MSIG						500	500	500		
Provincial Government:		150	-	1 000	7 000	7 000	7 000	8 572	-	-
Housing					7 000	7 000	7 000	5 572		
Library								3 000		
PTIP				1 000						
CDW		150								
District Municipality:		2 829	-	-	-	-	-	-	-	-
Informal Settlements										
Water & Sanitation		480								
Housing Consumer Education		49								
Upgrading Streets & Sidewalks		2 300								
Roads										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	21 387	23 160	48 426	59 112	60 412	60 412	43 923	23 230	27 380
TOTAL RECEIPTS OF TRANSFERS & GRANTS		88 993	84 568	111 604	124 977	124 943	124 943	134 074	88 047	95 651

References

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

WC022 Witzenberg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		33 929	43 833	46 928	49 250	48 336	48 336	51 243	56 668	61 720
Local Government Equitable Share		29 111	36 683	39 305	46 200	46 200	46 200	49 553	54 284	59 253
Finance Management		2 691	2 164	1 344	1 250	1 250	1 250	1 300	1 450	1 500
Municipal Systems Improvement		1 247	1 366	442	800	300	300	390	934	967
EPWP Incentive					1 000	200	200			
Transformation Funds		58	16							
DWAF		690	53	1 282						
Rural Development			254	389		86	86			
INEP			79	190						
Nabourhood Development				66						
Housing Kluitjies Kraal			47		-					
MIG		131	1 529	2 091		300	300			
RBIG			1 642	1 819						
Other transfers/grants [insert description]										
Provincial Government:		26 695	8 845	6 716	16 581	24 581	24 581	38 908	8 149	6 551
Housing		25 121	6 840	1 394	10 857	16 467	16 467	32 834	-	-
Sport and Recreation			107		-				-	-
Main Roads		918	616	665	101	2 191	2 191	71	-	-
Library		402	495	4 354	5 407	5 407	5 407	6 003	8 149	6 551
Cleanest Town					-				-	-
Planning		39	74							
PTIP			41	129						
CDW		215	128	143	216	216	216	-	-	-
Multi-purpose Centre			544							
Cleanest Town				30						
Operating Grant Tariffs						300	300			
District Municipality:		-	907	350	-	-	-	-	-	-
<i>Solid Waste</i>				46						
<i>Cape Wine Lands District</i>										
<i>Water & Sanitation Informal Areas</i>			618	77						
<i>Housing Consumer Education</i>			23	11						
<i>Upgrading of Streets & Sidewal</i>			266	216						
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total operating expenditure of Transfers and Grants:		60 624	53 585	53 994	65 831	72 917	72 917	90 151	64 817	68 271
Capital expenditure of Transfers and Grants										
National Government:		16 434	28 942	44 412	52 112	68 403	68 403	35 834	20 730	18 320
Municipal Infrastructure Grant (MIG)		11 342	11 067	15 731	22 112	21 779	21 779	21 162	20 230	17 820
Regional Bulk Infrastructure		2 901	11 813	13 251	30 000	20 971	20 971	5 700		
Neighbourhood Development Partnership				555		1 367	1 367			
EPWP Incentive						800	800	1 000		
Transformation Funds		781	107							
FMG		334	890							
DWAF			380	3 666		5 573	5 573			
DWAF-ACIP				6 342		4 560	4 560			
Housing Kluitjieskraal			451							
Rural Development			2 018	2 787		12 853	12 853	7 471		
MSIG			442	674		500	500	500	500	500
INEP		1 076	1 775	1 407						
Provincial Government:		1 025	15 829	12 688	7 000	15 878	15 747	8 572	-	-
Housing			10 755	11 767	7 000	15 747	15 747	5 572		
CDW		118	115							
Sport & Recreation			784			109	109			
Library								3 000		
PTIP			290	920		21	21			
Multi-Pupose Centre		907	3 886							
District Municipality:		639	2 065	1 872	-	-	-	-	-	-
<i>Performance Management</i>		8								
<i>Water & Sanitation Informal Settlements</i>		594								
<i>Housing Consumer Education Training</i>		36	7							
<i>Solid Waste</i>				330						
<i>Upgrading of Streets & Sidewal</i>			2 058	1 542						
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total capital expenditure of Transfers and Grants		18 098	46 837	58 971	59 112	84 281	84 151	44 406	20 730	18 320
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		78 722	100 421	112 965	124 943	157 198	157 067	134 557	85 547	86 591

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

WC022 Witzenberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		2 779	2 911	1 693	(56)	(56)	(56)	-	-	-
Current year receipts		35 050	40 883	41 755	49 284	49 284	49 284	51 243	56 668	61 720
Conditions met - transferred to revenue		34 918	42 101	43 503	49 228	49 228	49 228	51 243	56 668	61 720
Conditions still to be met - transferred to liabilities		2 911	1 693	(56)	-	-	-			
Provincial Government:										
Balance unspent at beginning of the year		(1 050)	3 993	3 865	6 964	6 964	6 964			
Current year receipts		32 556	18 926	21 423	16 581	16 581	16 581	38 908	8 149	6 551
Conditions met - transferred to revenue		27 513	19 053	18 325	23 545	23 545	23 545	38 908	8 149	6 551
Conditions still to be met - transferred to liabilities		3 993	3 865	6 964	-	-	-			
District Municipality:										
Balance unspent at beginning of the year		529	674	27	(62)	(62)	(62)			
Current year receipts		-	1 600	-	-	-	-	-	-	-
Conditions met - transferred to revenue		(145)	2 248	88	(62)	(62)	(62)	-	-	-
Conditions still to be met - transferred to liabilities		674	27	(62)	-	-	-			
Other grant providers:										
Balance unspent at beginning of the year						-	-			
Current year receipts						-	-			
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		62 286	63 402	61 916	72 712	72 712	72 712	90 151	64 817	68 271
Total operating transfers and grants - CTBM	2	7 578	5 585	6 847	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		5 989	8 947	1 388	978	978	978		-	-
Current year receipts		18 408	23 160	47 426	52 112	52 112	52 112	35 351	23 230	27 380
Conditions met - transferred to revenue		15 450	30 719	47 836	53 090	53 090	53 090	35 351	23 230	27 380
Conditions still to be met - transferred to liabilities		8 947	1 388	978	-	-	-	-		
Provincial Government:										
Balance unspent at beginning of the year		5 778	5 721	100	21	21	21			
Current year receipts		150	-	1 000	7 000	7 000	7 000	8 572	-	-
Conditions met - transferred to revenue		207	5 621	1 079	7 021	7 021	7 021	8 572	-	-
Conditions still to be met - transferred to liabilities		5 721	100	21	-	-	-			
District Municipality:										
Balance unspent at beginning of the year		251	2 551	1 827	(307)	(307)	(307)			
Current year receipts		2 829	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		529	724	2 134	(307)	(307)	(307)	-	-	-
Conditions still to be met - transferred to liabilities		2 551	1 827	(307)	-	-	-			
Other grant providers:										
Balance unspent at beginning of the year						-	-			
Current year receipts						-	-			
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		16 186	37 064	51 049	59 803	59 803	59 803	43 923	23 230	27 380
Total capital transfers and grants - CTBM	2	17 219	3 315	691	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		78 472	100 466	112 965	132 515	132 515	132 515	134 074	88 047	95 651
TOTAL TRANSFERS AND GRANTS - CTBM		24 797	8 899	7 538	-	-	-	-	-	-

References

- 1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance.
- 2. CTBM = conditions to be met
- 3. National Treasury database will require this reconciliation for each transfer/grant

WC022 Witzenberg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
Insert description	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Temporary patch (inject costs)	4	851	1 078	1 116	1 079	1 045	960	960	1 144	1 212	1 273
Total Cash Transfers To Organisations		851	1 078	1 116	1 079	1 045	960	960	1 144	1 212	1 273
Cash Transfers to Groups of Individuals											
Insert description	5										
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	851	1 078	1 116	1 079	1 045	960	960	1 144	1 212	1 273
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Insert description	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
Insert description	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	851	1 078	1 116	1 079	1 045	960	960	1 144	1 212	1 273

References

- 1. Insert description listed by municipal name and demarcation code of recipient
- 2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
- 3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
- 4. Insert description of each other organisation (e.g. charity)
- 5. Insert description of each other organisation (e.g. the aged, child-headed households)
- 6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

WC022 Witzenberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Councillors (Political Office Bearers plus Other)	1	A	B	C	D	E	F	G	H	I
Basic Salaries and Wages		4 552	4 956	5 887	7 091	7 091	5 919	6 587	7 015	7 486
Pension and UIF Contributions		500	587	735	–	–	507	837	892	951
Medical Aid Contributions		35	33	17	–	–	14	117	128	140
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Sub Total - Councillors		5 087	5 577	6 639	7 091	7 091	6 440	7 541	8 035	8 577
% increase	4		9.6%	19.0%	6.8%	–	(9.2%)	17.1%	6.5%	6.7%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 723	2 950	3 196	3 462	3 462	3 462	3 683	3 923	4 185
Pension and UIF Contributions		436	469	508	551	551	551	586	624	666
Medical Aid Contributions		65	70	76	83	83	83	88	97	106
Overtime		–	–	–	–	–	–			
Performance Bonus		229	246	266	289	289	289	307	327	349
Motor Vehicle Allowance	3	465	500	541	586	586	586	624	664	709
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		3 918	4 235	4 588	4 971	4 971	4 971	5 288	5 635	6 015
% increase	4		8.1%	8.3%	8.3%	–	–	6.4%	6.6%	6.8%
Other Municipal Staff										
Basic Salaries and Wages		44 742	52 150	57 016	64 739	64 929	63 098	73 116	79 096	85 683
Pension and UIF Contributions		7 266	7 674	8 566	10 230	10 142	9 124	10 932	11 822	12 803
Medical Aid Contributions		3 166	3 520	3 820	5 623	5 623	4 099	4 963	5 458	6 002
Overtime		3 161	3 719	4 390	3 801	3 716	4 684	5 191	5 626	6 105
Performance Bonus										
Motor Vehicle Allowance	3	1 728	1 976	2 307	2 637	2 646	3 287	3 430	3 715	4 013
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	757	698	704	758	741	662	727	806	785
Other benefits and allowances	3	2 301	2 294	3 075	3 785	3 791	3 310	3 983	4 308	4 638
Payments in lieu of leave		1 925	810	2 242	611	611	(424)	660	713	748
Long service awards		180	232	251	270	270	445	300	323	347
Post-retirement benefit obligations	6	1 423	1 623	2 732	2 973	2 973	2 551	3 305	3 553	3 819
Sub Total - Other Municipal Staff		66 650	74 696	85 102	95 429	95 443	90 836	106 608	115 419	124 945
% increase	4		12.1%	13.9%	12.1%	0.0%	(4.8%)	17.4%	8.3%	8.3%
Total Parent Municipality		75 655	84 508	96 329	107 490	107 504	102 247	119 437	129 089	139 537
			11.7%	14.0%	11.6%	0.0%	(4.9%)	16.8%	8.1%	8.1%
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		75 655	84 508	96 329	107 490	107 504	102 247	119 437	129 089	139 537
% increase	4		11.7%	14.0%	11.6%	0.0%	(4.9%)	16.8%	8.1%	8.1%
TOTAL MANAGERS AND STAFF	5,7	70 568	78 931	89 690	100 399	100 413	95 807	111 896	121 054	130 960

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

WC022 Witzenberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		511 149	62 436				573 585
Chief Whip								-
Executive Mayor			627 420	84 247				711 668
Deputy Executive Mayor			489 636	83 949				573 585
Executive Committee			1 877 301	279 060				2 156 361
Total for all other councillors			3 081 812	444 466				3 526 278
Total Councillors	8	-	6 587 319	954 158	-			7 541 477
Senior Managers of the Municipality	5							
Municipal Manager (MM)			882 228	222 278	115 506	73 519		1 293 531
Chief Finance Officer			676 746	135 783	127 658	56 395		996 583
Director Corporate services			676 746	135 783	127 658	56 395		996 583
Director Technical services			767 679	3 817	160 425	64 662		996 583
Director Community services			671 836	176 239	92 548	55 960		996 583
								-
<i>List of each official with packages >= senior manager</i>								
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	3 675 235	673 900	623 796	306 932		5 279 862
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	10 262 553	1 628 058	623 796	306 932		12 821 339

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package \geq senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

WC022 Witzenberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2011/12			Current Year 2012/13			Budget Year 2013/14		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		23	6	17	23	6	17	23	6	17
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	5		5	5		5	5		5
Other Managers	7	22	20		22	20		22	22	
Professionals		-	-	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Technicians		552	504	16	555	505	15	556	496	17
Finance		59	50	6	62	50	6	62	51	7
Spatial/town planning		2	2		2	2		2	2	
Information Technology		1	1		1	1		2	1	1
Roads		80	40	1	80	41		80	41	
Electricity		46	44	2	46	44	2	46	44	2
Water										
Sanitation		45	44	1	45	44	1	45	44	1
Refuse		81	80	1	81	80	1	81	80	1
Other		238	243	5	238	243	5	238	233	5
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	602	530	38	605	531	37	606	524	39
% increase					0.5%	0.2%	(2.6%)	0.2%	(1.3%)	5.4%
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number to persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

WC022 Witzenberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description		Ref	Budget Year 2013/14											Medium Term Revenue and Expenditure Framework			
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source																	
Property rates			48 461	(222)	(215)	(6)	(293)	(181)	(214)	(192)	1 117	(126)	(287)	(997)	46 844	49 837	52 894
Property rates - penalties & collection charges			50	53	52	109	101	91	89	52	51	59	56	55	816	819	860
Service charges - electricity revenue			21 526	20 068	9 001	20 098	3 098	8 929	10 313	13 579	10 716	13 695	30 897	7 000	168 921	184 380	200 944
Service charges - water revenue			2 281	2 310	2 165	2 214	2 476	2 650	3 452	2 670	3 160	2 749	2 681	2 057	30 866	32 500	34 450
Service charges - sanitation revenue			1 256	1 064	1 062	1 038	1 063	1 147	1 252	1 127	990	1 066	1 058	973	13 096	14 310	15 005
Service charges - refuse revenue			1 210	1 201	1 201	1 197	1 216	1 275	1 263	1 286	1 231	1 208	1 194	1 136	14 619	15 631	16 584
Service charges - other			112	57	68	222	93	95	189	242	185	182	73	180	1 698	1 837	1 929
Rental of facilities and equipment			457	759	723	800	699	693	1 185	548	911	418	699	123	8 014	8 674	9 108
Interest earned - external investments			(13)	45	213	102	18	10	529	16	863	150	224	(299)	1 857	2 199	2 309
Interest earned - outstanding debtors			325	332	336	372	301	410	399	436	452	490	472	392	4 718	4 651	4 883
Dividends received			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines			233	256	264	306	280	225	335	278	291	239	305	282	3 293	2 437	2 559
Licences and permits			43	20	15	15	21	12	18	19	15	13	8	55	254	274	288
Agency services			198	258	246	241	283	155	288	257	286	232	265	264	2 974	3 218	3 379
Transfers recognised - operational			6 741	6 806	6 733	7 015	19 775	7 424	29 678	7 163	539	539	553	6 364	99 330	95 293	97 806
Other revenue			565	143	195	582	317	183	267	254	410	218	193	413	3 740	4 046	4 282
Gains on disposal of PPE			0	0	0	0	0	0	0	0	0	0	0	0	2	2	2
Total Revenue (excluding capital transfers and contributions)			83 445	33 149	22 059	34 306	29 447	23 119	49 045	27 736	21 217	21 133	38 391	17 996	401 042	420 109	447 284
Expenditure By Type																	
Employee related costs			8 856	9 864	10 056	9 642	14 906	9 718	4 067	10 269	8 395	8 662	8 622	8 839	111 896	121 054	130 960
Remuneration of councillors			612	1 370	612	594	600	593	804	626	575	628	612	613	8 239	8 765	9 340
Debt impairment			1 368	4 530	(402)	(209)	3 278	2 404	886	911	1 432	624	1 727	(3 139)	13 411	14 090	14 754
Depreciation & asset impairment			2	2	2	2	2	2	2	2	2	2	2	24 956	24 982	29 050	34 624
Finance charges			443	(640)	2 453	494	816	564	421	558	2 571	248	431	5 361	13 719	13 085	12 648
Bulk purchases			-	17 556	16 311	8 254	8 349	8 509	8 572	10 148	9 794	11 376	9 835	26 295	135 000	147 150	160 400
Other materials			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services			116	806	1 381	687	763	655	580	690	735	574	647	291	7 926	8 170	8 573
Transfers and grants			190	35	63	166	29	34	215	70	74	212	7	48	1 144	1 212	1 273
Other expenditure			2 475	3 583	4 285	4 366	16 048	5 192	26 527	5 538	4 266	2 003	4 497	6 365	85 145	76 819	81 974
Loss on disposal of PPE			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure			14 062	37 106	34 761	23 998	44 792	27 670	42 074	28 813	27 845	24 331	26 380	69 631	401 462	419 394	454 545
Surplus/(Deficit)			69 383	(3 956)	(12 702)	10 307	(15 346)	(4 552)	6 971	(1 077)	(6 628)	(3 198)	12 011	(51 634)	(420)	715	(7 261)
Transfers recognised - capital			859	3 220	1 826	838	13 435	5 224	3 380	2 474	364	995	4 639	(37 253)	-	-	-
Contributions recognised - capital			-	-	-	-	-	-	-	-	-	-	-	43 330	43 330	19 123	20 132
Contributed assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			70 243	(736)	(10 876)	11 145	(1 911)	673	10 351	1 397	(6 264)	(2 203)	16 650	(45 558)	42 910	19 838	12 870
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		1	70 243	(736)	(10 876)	11 145	(1 911)	673	10 351	1 397	(6 264)	(2 203)	16 650	(45 558)	42 910	19 838	12 870

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC022 Witzenberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description		Ref	Budget Year 2013/14											Medium Term Revenue and Expenditure Framework			
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote																	
Vote 1 - Budget & Treasury Office			48 647	49	218	649	2 712	705	974	468	2 397	264	181	4 955	62 222	64 885	64 143
Vote 2 - Civil Services			5 132	7 355	4 965	5 266	17 132	7 520	6 451	7 273	5 445	5 752	9 247	9 825	91 363	85 049	85 449
Vote 3 - Community & Social Services			6 752	6 745	6 729	6 743	6 732	6 720	6 720	6 721	947	913	921	989	57 630	58 901	62 144
Vote 4 - Corporate Services			573	147	148	252	186	151	177	152	147	147	147	148	2 376	1 730	1 817
Vote 5 - Electricity			21 890	20 435	9 368	20 470	3 464	9 313	10 677	13 940	11 080	14 064	31 256	7 367	173 323	184 867	201 445
Vote 6 - Executive & Council			409	409	409	409	409	409	409	409	13	13	13	13	3 327	3 997	4 148
Vote 7 - Housing			28	27	26	26	10 258	32	22 633	34	32	30	31	30	33 186	22 683	25 882
Vote 8 - Planning			74	37	49	183	64	76	144	215	116	141	54	116	1 269	2 351	6 486
Vote 9 - Public Safety			441	528	523	558	581	391	640	552	589	483	577	570	6 434	5 836	6 128
Vote 10 - Sport & Recreation			359	637	1 448	588	1 344	3 026	3 600	445	813	320	603	59	13 242	8 932	9 772
Vote 11 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote			84 305	36 370	23 885	35 143	42 881	28 343	52 425	30 210	21 581	22 127	43 030	24 073	444 372	439 232	467 415
Expenditure by Vote to be appropriated																	
Vote 1 - Budget & Treasury Office			1 561	2 389	3 423	2 945	3 579	2 429	1 991	3 395	1 935	1 736	2 714	4 699	32 797	34 154	36 110
Vote 2 - Civil Services			3 816	6 550	4 373	3 181	8 874	5 962	2 299	5 108	6 843	3 530	4 930	19 667	75 131	81 299	87 752
Vote 3 - Community & Social Services			1 266	1 460	1 512	1 524	2 292	1 683	649	1 522	1 418	1 349	1 336	2 464	18 475	18 357	19 811
Vote 4 - Corporate Services			1 769	2 277	2 554	2 008	2 830	2 068	1 375	2 179	2 243	733	1 989	5 302	27 327	29 591	31 227
Vote 5 - Electricity			1 249	19 108	18 239	9 655	10 494	10 781	9 642	11 396	11 537	12 656	11 374	30 216	156 347	170 089	186 135
Vote 6 - Executive & Council			2 206	2 335	1 742	1 661	1 805	1 592	1 604	1 852	1 383	1 642	1 412	2 065	21 298	22 644	23 888
Vote 7 - Housing			235	289	302	280	10 653	264	22 721	244	243	247	262	617	36 357	26 118	29 565
Vote 8 - Planning			327	489	408	474	607	405	228	393	345	439	471	581	5 167	6 229	6 644
Vote 9 - Public Safety			644	828	836	819	1 182	865	492	1 100	689	693	643	1 601	10 391	11 247	12 096
Vote 10 - Sport & Recreation			988	1 382	1 372	1 452	2 476	1 621	1 072	1 624	1 210	1 306	1 249	3 137	18 890	20 427	22 116
Vote 11 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote			14 062	37 106	34 761	23 998	44 792	27 670	42 074	28 813	27 845	24 331	26 380	70 349	402 181	420 156	455 345
Surplus/(Deficit) before assoc.			70 243	(736)	(10 876)	11 145	(1 911)	673	10 351	1 397	(6 264)	(2 203)	16 650	(46 276)	42 191	19 076	12 070
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		1	70 243	(736)	(10 876)	11 145	(1 911)	673	10 351	1 397	(6 264)	(2 203)	16 650	(46 276)	42 191	19 076	12 070

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC022 Witzenberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand																
Revenue - Standard																
Governance and administration		49 616	593	763	1 298	3 294	1 252	1 547	1 017	2 544	412	328	5 104	67 767	70 612	70 108
Executive and council		396	396	396	396	396	396	396	396	–	–	–	–	3 170	3 997	4 148
Budget and treasury office		48 647	49	218	649	2 712	705	974	468	2 397	264	181	4 955	62 222	–	–
Corporate services		573	147	148	252	186	151	177	152	147	147	147	148	2 376	66 615	65 960
Community and public safety		7 188	7 508	8 314	7 507	18 459	9 850	33 135	7 324	1 929	1 350	1 708	1 178	105 450	92 859	100 259
Community and social services		6 569	6 590	6 577	6 588	6 579	6 567	6 567	6 568	794	760	769	809	55 738	58 817	62 057
Sport and recreation		359	637	1 448	588	1 344	3 026	3 600	445	813	320	603	59	13 242	8 932	9 772
Public safety		232	255	263	305	279	224	335	277	290	239	305	281	3 284	2 427	2 548
Housing		28	27	26	26	10 258	32	22 633	34	32	30	31	30	33 186	22 683	25 882
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		485	2 758	481	610	2 162	1 377	621	662	1 359	557	1 252	2 211	14 536	5 853	10 164
Planning and development		269	205	214	351	230	241	309	381	282	307	219	310	3 318	2 435	6 574
Road transport		216	2 553	267	259	1 932	1 136	312	282	1 076	250	1 033	1 902	11 218	3 418	3 589
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		27 015	25 511	14 326	25 729	18 967	15 864	17 122	21 207	15 749	19 809	39 741	15 579	256 618	269 907	286 884
Electricity		21 890	20 435	9 368	20 470	3 464	9 313	10 677	13 940	11 080	14 064	31 256	7 367	173 323	184 867	201 445
Water		2 495	2 619	2 540	2 435	3 885	3 896	3 765	3 261	3 977	3 183	4 244	4 219	40 519	49 378	50 112
Waste water management		1 346	1 134	1 110	1 166	10 208	1 239	1 328	2 551	(679)	1 203	2 946	2 613	26 167	17 832	16 401
Waste management		1 284	1 323	1 308	1 657	1 409	1 417	1 351	1 454	1 370	1 359	1 296	1 381	16 609	17 830	18 926
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Standard		84 305	36 370	23 885	35 143	42 881	28 343	52 425	30 210	21 581	22 127	43 030	24 073	444 372	439 232	467 415
Expenditure - Standard																
Governance and administration		5 387	7 013	7 735	6 471	8 260	6 141	4 745	7 431	5 539	3 941	6 091	12 333	81 086	86 324	91 314
Executive and council		1 824	1 963	1 750	1 574	1 323	1 147	1 865	2 094	962	1 240	1 064	1 626	18 432	15 161	16 112
Budget and treasury office		2 317	3 251	3 877	3 520	4 800	3 370	1 928	3 726	2 989	2 554	3 543	6 179	42 053	4 471	4 705
Corporate services		1 247	1 799	2 108	1 377	2 136	1 623	952	1 612	1 588	146	1 484	4 529	20 601	66 692	70 497
Community and public safety		2 867	3 720	3 777	3 855	16 080	4 289	24 851	4 148	3 291	3 300	3 293	7 444	80 915	72 679	79 858
Community and social services		1 105	1 257	1 284	1 328	1 966	1 456	554	1 260	1 191	1 140	1 147	2 061	15 750	15 409	16 669
Sport and recreation		988	1 382	1 372	1 452	2 476	1 621	1 072	1 624	1 210	1 306	1 249	3 137	18 890	20 427	22 116
Public safety		539	792	819	794	985	948	504	1 020	646	606	636	1 629	9 918	10 725	11 508
Housing		235	289	302	280	10 653	264	22 721	244	243	247	262	617	36 357	26 118	29 565
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		1 152	1 532	1 476	1 810	2 578	2 022	801	2 625	1 424	1 532	1 378	7 715	26 044	28 864	31 729
Planning and development		521	731	667	745	994	650	422	704	641	721	732	927	8 457	9 554	9 997
Road transport		572	735	736	993	1 480	1 309	352	1 856	725	751	584	6 707	16 799	18 464	20 824
Environmental protection		59	66	73	72	104	63	27	66	58	59	62	81	789	846	908
Trading services		4 498	24 838	21 771	11 706	17 873	15 217	11 534	14 606	17 590	15 415	15 616	42 854	213 519	231 634	251 758
Electricity		1 057	18 799	17 888	9 310	10 117	10 352	9 531	11 141	11 290	12 446	11 105	29 526	152 563	165 980	181 797
Water		1 018	3 444	1 761	926	995	2 095	647	1 050	3 107	859	1 566	2 558	20 026	21 563	22 433
Waste water management		996	784	1 250	729	3 136	1 203	656	1 075	1 556	1 078	1 088	6 548	20 100	21 591	23 345
Waste management		1 426	1 811	872	740	3 625	1 567	700	1 341	1 636	1 032	1 857	4 223	20 830	22 500	24 182
Other		157	2	2	157	2	2	143	2	2	143	2	3	617	654	687
Total Expenditure - Standard		14 062	37 106	34 761	23 998	44 792	27 670	42 074	28 813	27 845	24 331	26 380	70 349	402 181	420 156	455 345
Surplus/(Deficit) before assoc.		70 243	(736)	(10 876)	11 145	(1 911)	673	10 351	1 397	(6 264)	(2 203)	16 650	(46 276)	42 191	19 076	12 070
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	70 243	(736)	(10 876)	11 145	(1 911)	673	10 351	1 397	(6 264)	(2 203)	16 650	(46 276)	42 191	19 076	12 070

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC022 Witzenberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand																
Multi-year expenditure <i>to be appropriated</i>	1															
Vote 1 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Civil Services		-	1 250	500	500	1 050	-	150	400	100	100	256	100	4 406	13 523	17 563
Vote 3 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Electricity		-	-	800	-	800	-	-	-	-	-	-	-	1 600	-	-
Vote 6 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	1 250	1 300	500	1 850	-	150	400	100	100	256	100	6 006	13 523	17 563
Single-year expenditure <i>to be appropriated</i>																
Vote 1 - Budget & Treasury Office		-	-	100	-	-	-	-	-	3	-	-	-	103	-	-
Vote 2 - Civil Services		-	-	2 650	1 850	2 400	723	-	8 017	2 197	5 656	2 250	4 635	30 379	10 789	5 950
Vote 3 - Community & Social Services		-	-	-	1 815	-	-	1 500	50	-	-	1 500	-	4 865	-	100
Vote 4 - Corporate Services		-	-	889	230	-	-	-	-	-	-	-	50	1 169	-	550
Vote 5 - Electricity		-	-	200	450	-	-	50	-	50	50	51	449	1 300	600	200
Vote 6 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning		-	-	-	-	-	-	-	-	-	-	-	50	50	351	400
Vote 9 - Public Safety		-	-	150	285	-	-	150	-	-	-	-	-	585	-	-
Vote 10 - Sport & Recreation		-	-	417	2 348	300	-	-	663	1 789	700	462	183	6 863	1 500	2 368
Capital single-year expenditure sub-total	2	-	-	4 406	6 978	2 700	723	1 700	8 730	4 040	6 406	4 263	5 368	45 315	13 240	9 568
Total Capital Expenditure	2	-	1 250	5 706	7 478	4 550	723	1 850	9 130	4 140	6 506	4 519	5 468	51 320	26 763	27 132

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC022 Witzenberg - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand																
Capital Expenditure - Standard	1															
<i>Governance and administration</i>		-	-	989	230	-	-	-	-	3	-	-	50	1 272	-	550
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	100	-	-	-	-	-	3	-	-	-	103	-	-
Corporate services		-	-	889	230	-	-	-	-	-	-	-	50	1 169	-	550
<i>Community and public safety</i>		-	-	567	2 633	300	-	1 650	713	1 789	700	1 962	183	10 498	1 500	2 468
Community and social services		-	-	-	-	-	-	1 500	50	-	-	1 500	-	3 050	-	100
Sport and recreation		-	-	417	2 348	300	-	-	663	1 789	700	462	183	6 863	1 500	2 368
Public safety		-	-	150	285	-	-	150	-	-	-	-	-	585	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	1 550	1 815	600	723	-	3 217	1 020	956	600	2 492	12 974	401	3 000
Planning and development		-	-	-	1 815	-	-	-	-	-	-	-	50	1 865	351	400
Road transport		-	-	1 550	-	600	723	-	3 217	1 020	956	600	2 442	11 109	50	2 600
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	1 250	2 600	2 800	3 650	-	200	5 200	1 327	4 850	1 957	2 742	26 577	24 862	21 113
Electricity		-	-	1 000	450	800	-	50	-	50	50	51	449	2 900	600	200
Water		-	1 250	900	500	2 450	-	150	600	600	-	1 180	670	8 301	20 879	15 013
Waste water management		-	-	700	650	400	-	-	4 600	677	4 800	726	1 623	14 176	3 383	5 900
Waste management		-	-	-	1 200	-	-	-	-	-	-	-	-	1 200	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	2	-	1 250	5 706	7 478	4 550	723	1 850	9 130	4 140	6 506	4 519	5 468	51 320	26 763	27 132

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC022 Witzenberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Receipts By Source													1		
Property rates	4 057	4 044	4 055	4 266	3 971	4 060	4 031	4 052	5 409	4 229	3 970	3 327	49 472	52 392	55 576
Property rates - penalties & collection charges	50	53	52	109	101	91	89	52	51	59	56	55	816	819	860
Service charges - electricity revenue	21 534	20 293	9 017	20 576	3 333	8 939	10 324	13 762	10 899	13 879	31 080	7 211	170 848	186 125	202 776
Service charges - water revenue	2 560	2 607	2 465	2 550	2 809	2 958	3 767	2 961	3 413	3 007	2 948	2 355	34 401	36 203	38 328
Service charges - sanitation revenue	1 779	1 592	1 594	1 589	1 594	1 628	1 661	1 581	1 426	1 517	1 522	1 507	18 992	20 495	21 495
Service charges - refuse revenue	1 759	1 757	1 759	1 762	1 760	1 766	1 759	1 758	1 690	1 684	1 682	1 689	20 824	22 146	23 423
Service charges - other	112	57	68	222	93	95	189	242	185	182	73	180	1 698	1 837	1 929
Rental of facilities and equipment	457	759	723	800	699	693	1 185	548	911	418	699	123	8 014	8 674	9 108
Interest earned - external investments	(13)	45	213	102	18	10	529	16	863	150	224	(299)	1 857	2 199	2 309
Interest earned - outstanding debtors	325	332	336	372	301	410	399	436	452	490	472	392	4 718	4 651	4 883
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	233	256	264	306	280	225	335	278	291	239	305	282	3 293	2 437	2 559
Licences and permits	43	20	15	15	21	12	18	19	15	13	8	55	254	274	288
Agency services	198	258	246	241	283	155	288	257	286	232	265	264	2 974	3 218	3 379
Transfer receipts - operational	6 741	6 806	6 733	7 015	19 775	7 424	29 678	7 163	539	539	553	6 364	99 330	95 293	97 806
Other revenue	565	143	195	582	317	183	267	254	410	218	193	413	3 740	4 046	4 282
Cash Receipts by Source	40 400	39 022	27 736	40 507	35 354	28 651	54 520	33 380	26 840	26 856	44 050	23 916	421 232	440 809	469 002
Other Cash Flows by Source															
Transfer receipts - capital	859	3 220	1 826	838	13 435	5 224	3 380	2 474	364	995	4 639	6 077	43 330	19 123	20 132
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0	2	2	2
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	41 259	42 242	29 562	41 345	48 789	33 875	57 901	35 854	27 204	27 851	48 689	29 993	464 564	459 934	489 135
Cash Payments by Type															
Employee related costs	8 856	9 864	10 056	9 642	14 906	9 718	4 067	10 269	8 395	8 662	8 622	8 839	111 896	121 054	130 960
Remuneration of councillors	612	1 370	612	594	600	593	804	626	575	628	612	613	8 239	8 765	9 340
Finance charges	443	(640)	2 453	494	816	564	421	558	2 571	248	431	5 361	13 719	13 085	12 648
Bulk purchases - Electricity	-	17 556	16 311	8 254	8 349	8 509	8 572	10 148	9 794	11 376	9 835	26 295	135 000	147 150	160 400
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	116	806	1 381	687	763	655	580	690	735	574	647	291	7 926	8 170	8 573
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	190	35	63	166	29	34	215	70	74	212	7	48	1 144	1 212	1 273
Other expenditure	2 475	3 583	4 285	4 366	16 048	5 192	26 527	5 538	4 266	2 003	4 497	7 084	85 864	77 581	82 774
Cash Payments by Type	12 692	32 574	35 160	24 205	41 512	25 264	41 185	27 899	26 410	23 704	24 651	48 531	363 787	377 016	405 967
Other Cash Flows/Payments by Type															
Capital assets	-	1 250	5 706	7 478	4 550	723	1 850	9 130	4 140	6 506	4 519	5 468	51 320	26 763	27 132
Repayment of borrowing	-	-	2 381	-	372	967	-	-	2 381	-	372	967	7 441	8 045	8 700
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	12 692	33 824	43 247	31 683	46 434	26 954	43 035	37 029	32 931	30 210	29 542	54 966	422 549	411 824	441 799
NET INCREASE/(DECREASE) IN CASH HELD	28 567	8 418	(13 686)	9 662	2 355	6 921	14 865	(1 176)	(5 727)	(2 359)	19 147	(24 974)	42 015	48 110	47 337
Cash/cash equivalents at the month/year begin:	-	28 567	36 986	23 300	32 962	35 317	42 238	57 103	55 928	50 201	47 841	66 989	-	42 015	90 125
Cash/cash equivalents at the month/year end:	28 567	36 986	23 300	32 962	35 317	42 238	57 103	55 928	50 201	47 841	66 989	42 015	42 015	90 125	137 461

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R million										
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

WC022 Witzenberg - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework			Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
<u>Revenue Obligation By Contract</u>	2													
Contract 1		No contracts exceeding R 500 000												-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
<u>Revenue Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column.
2. List all contracts with future financial obligations beyond the three years covered by the MTRF (MFMA s33,

WC022 Witzenberg - Supporting Table SA34a Capital expenditure on new assets by asset class

WC022 Wittenberg - Supporting Table SA34a Capital expenditure on new assets by asset class											
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure		-	-	-	41 144	50 343	50 956	12 935	19 963	18 913	
Infrastructure - Road transport		-	-	-	2 404	3 624	3 624	3 634	100	-	
Roads, Pavements & Bridges		-	-	-	2 252	3 309	3 309	2 611	50	-	
Storm water		-	-	-	152	315	315	1 023	50	-	
Infrastructure - Electricity		-	-	-	3 792	3 947	3 947	1 000	600	200	
Generation		-	-	-	-	-	-	-	-	-	
Transmission & Reticulation		-	-	-	2 800	2 955	2 955	1 000	600	200	
Street Lighting		-	-	-	992	992	992	-	-	-	
Infrastructure - Water		-	-	-	23 677	26 307	26 352	8 051	18 386	14 713	
Dams & Reservoirs		-	-	-	398	398	398	-	-	-	
Water purification		-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	23 278	25 908	25 954	8 051	18 386	14 713	
Infrastructure - Sanitation		-	-	-	7 006	12 172	12 172	250	-	-	
Reticulation		-	-	-	7 006	12 172	12 172	250	-	-	
Sewerage purification		-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	4 265	4 292	4 860	-	877	4 000	
Waste Management		-	-	-	120	120	120	-	-	-	
Transportation		-	-	-	4 145	4 172	4 740	-	-	-	
Gas		-	-	-	-	-	-	-	877	4 000	
Other		-	-	-	-	-	-	(0)	-	-	
Community			-	-	-	5 642	5 642	5 679	2 547	-	100
Parks & gardens			-	-	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	-	329	329	366	-	-	-
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-	-
Libraries	-		-	-	-	-	-	-	-	-	
Recreational facilities	-		-	-	5 263	5 263	5 263	2 462	-	-	
Fire, safety & emergency	-		-	-	-	-	-	-	-	-	
Security and policing	-		-	-	50	50	50	35	-	-	
Buses	-		-	-	-	-	-	-	-	-	
Clinics	-		-	-	-	-	-	-	-	-	
Museums & Art Galleries	-		-	-	-	-	-	-	-	-	
Cemeteries	-		-	-	-	-	-	50	-	100	
Social rental housing	-		-	-	-	-	-	-	-	-	
Other	-		-	-	-	-	-	-	-	-	
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Other assets		-	-	-	7 916	9 533	9 533	8 919	651	850	
General vehicles		-	-	-	630	382	382	1 200	-	-	
Specialised vehicles		-	-	-	-	-	-	-	-	-	
Plant & equipment		-	-	-	750	752	752	300	300	300	
Computers - hardware/equipment		-	-	-	85	256	256	-	-	-	
Furniture and other office equipment		-	-	-	760	693	693	103	351	550	
Abattoirs		-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	1 815	-	-	
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	
Other Buildings		-	-	-	-	-	-	-	-	-	
Other Land		-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	
Other		-	-	-	5 691	7 451	7 451	5 501	-	-	
Agricultural assets			-	-	-	-	-	-	-	-	-
Agricultural 1			-	-	-	-	-	-	-	-	-
Agricultural 2	-		-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	
Biological 1		-	-	-	-	-	-	-	-	-	
Biological 2		-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	250	-	200	
Computers - software & programming		-	-	-	-	-	-	250	-	200	
Other		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	-	-	-	54 702	65 519	66 168	24 651	20 614	20 063	
Specialised vehicles											
Refuse		-	-	-	-	-	-	-	-	-	
Fire		-	-	-	-	-	-	-	-	-	
Conservancy		-	-	-	-	-	-	-	-	-	
Ambulances		-	-	-	-	-	-	-	-	-	

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purpose:
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure.
6. Donated/contributed & leased assets to be included within the respective sub-class:

WC022 Witzenberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
R thousand	1										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure	2	-	-	-	16 389	19 232	19 399	22 700	4 649	4 500	
Infrastructure - Road transport		-	-	-	11 316	13 054	13 054	9 895	-	2 750	
Roads, Pavements & Bridges		-	-	-	11 016	12 754	12 754	8 497	-	2 600	
Storm water		-	-	-	300	300	300	1 397	-	150	
Infrastructure - Electricity		-	-	-	-	-	-	1 600	-	-	
Generation		-	-	-	-	-	-	-	-	-	
Transmission & Reticulation		-	-	-	-	-	-	1 600	-	-	
Street Lighting		-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	200	3 333	-	
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	
Water purification		-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	200	3 333	-	
Infrastructure - Sanitation		-	-	-	-	5 073	6 179	6 346	11 006	1 316	1 750
Reticulation		-	-	-	-	5 073	6 179	6 346	11 006	1 316	1 750
Sewerage purification		-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	0	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	0	-	-	-
Community		3	-	-	-	1 854	1 854	1 854	2 600	1 500	2 168
Parks & gardens		7	-	-	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	-	1 754	1 754	1 754	2 400	1 500	1 968
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	100	100	100	200	-	200
Fire, safety & emergency	-		-	-	-	-	-	-	-	-	
Security and policing	-		-	-	-	-	-	-	-	-	
Buses	-		-	-	-	-	-	-	-	-	
Clinics	-		-	-	-	-	-	-	-	-	
Museums & Art Galleries	-		-	-	-	-	-	-	-	-	
Cemeteries	-		-	-	-	-	-	-	-	-	
Social rental housing	-		-	-	-	-	-	-	-	-	
Other	-		-	-	-	-	-	-	-	-	
Heritage assets	9		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	

WC022 Witzenberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Other assets		-	-	-	1 937	2 383	2 440	1 369	-	400
General vehicles		-	-	-	550	696	696	250	-	-
Specialised vehicles	10	-	-	-	664	754	754	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	200	186	186	300	-	150
Furniture and other office equipment		-	-	-	43	71	71	30	-	50
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	46	46	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	481	631	688	789	-	200
Agricultural assets		-	-	-	-	-	-	-	-	-
Agricultural 1		-	-	-	-	-	-	-	-	-
Agricultural 2		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Biological 1		-	-	-	-	-	-	-	-	-
Biological 2		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	60	60	60	-	-	-
Computers - software & programming		-	-	-	60	60	60	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	-	-	20 240	23 529	23 753	26 669	6 149	7 068
Specialised vehicles		-	-	-	664	754	754	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	664	754	754	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	27.0%	26.4%	26.4%	52.0%	23.0%	26.1%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	108.7%	126.3%	127.7%	106.8%	21.2%	20.4%

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purpose
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidy
9. Statues, art collections, medals etc
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'.

check balance

- - - - - - - - - -

WC022 Witzenberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
R thousand	1										
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure	2		7 694	10 544	12 682	11 876	11 510	9 945	13 019	13 875	14 541
Infrastructure - Road transport			2 855	3 658	4 945	3 758	3 696	2 467	4 699	5 042	5 350
Roads, Pavements & Bridges			2 281	3 203	4 322	3 105	3 057	1 873	4 015	4 305	4 576
Storm water			574	455	623	653	639	594	684	737	773
Infrastructure - Electricity			1 565	2 290	3 492	3 835	3 813	2 311	3 867	4 120	4 260
Generation			11	27	21	24	24	12	25	27	28
Transmission & Reticulation			1 148	1 535	2 372	2 716	2 694	1 500	2 678	2 860	2 937
Street Lighting			406	727	1 099	1 095	1 095	799	1 163	1 233	1 294
Infrastructure - Water			723	1 326	1 096	1 054	1 074	1 246	1 425	1 510	1 602
Dams & Reservoirs			-	-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-	-
Reticulation			723	1 326	1 096	1 054	1 074	1 246	1 425	1 510	1 602
Infrastructure - Sanitation			1 476	2 001	1 748	1 438	1 190	2 412	1 785	1 879	1 960
Reticulation			1 476	2 001	1 748	1 438	1 190	2 412	1 785	1 879	1 960
Sewerage purification			-	-	-	-	-	-	-	-	-
Infrastructure - Other			1 074	1 270	1 402	1 791	1 736	1 509	1 243	1 324	1 370
Waste Management			-	49	0	-	-	-	-	-	-
Transportation			-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-
Other		3	1 074	1 221	1 402	1 791	1 736	1 509	1 243	1 324	1 370
Community			1 082	1 239	1 220	1 371	1 543	1 224	1 362	1 470	1 579
Parks & gardens		7	294	324	243	319	326	208	300	322	357
Sportsfields & stadia			96	73	116	104	97	66	121	134	140
Swimming pools			112	119	159	128	128	175	133	140	146
Community halls			-	8	50	22	22	5	39	43	47
Libraries			4	3	18	5	5	5	49	59	69
Recreational facilities			308	353	357	375	508	410	396	422	443
Fire, safety & emergency			83	84	36	113	133	115	43	50	57
Security and policing			45	97	61	102	124	57	76	84	90
Buses			-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries	9		13	14	19	19	22	21	24	25	
Social rental housing	130		165	164	183	181	158	180	191	201	
Other	1		-	2	1	1	1	1	2	2	
Heritage assets	9		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	
Investment properties		-	5	19	435	435	237	171	187	196	
Housing development		-	-	-	-	-	-	-	-	-	
Other		-	5	19	435	435	237	171	187	196	

WC022 Witzenberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Other assets		162	262	280	508	529	472	593	637	669
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles	10	141	215	228	353	339	225	422	450	473
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		22	47	52	155	190	247	171	187	196
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Agricultural 1		-	-	-	-	-	-	-	-	-
Agricultural 2		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Biological 1		-	-	-	-	-	-	-	-	-
Biological 2		-	-	-	-	-	-	-	-	-
Intangibles		4	28	5	13	13	28	13	22	23
Computers - software & programming		4	28	5	13	13	28	13	22	23
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	8 942	12 079	14 206	14 202	14 030	11 905	15 157	16 191	17 009
Specialised vehicles		141	215	228	353	339	225	422	450	473
Refuse		141	215	228	353	339	225	422	450	473
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
R&M as a % of PPE		2.1%	2.5%	2.7%	5.3%	2.3%	2.0%	2.4%	2.6%	2.7%
R&M as % Operating Expenditure		3.6%	4.4%	4.7%	4.1%	4.0%	3.6%	3.8%	3.9%	3.7%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

WC022 Witzenberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		4 333	7 939	9 008	15 535	15 535	15 530	20 258	23 884	29 050
Infrastructure - Road transport		938	1 661	1 763	5 718	5 718	5 718	5 785	6 685	8 535
<i>Roads, Pavements & Bridges</i>		632	1 255	1 326	4 869	4 869	4 869	5 247	6 127	7 605
<i>Storm water</i>		306	406	437	849	849	849	538	558	930
Infrastructure - Electricity		421	1 241	1 329	1 223	1 223	1 223	1 608	1 970	3 142
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		280	1 138	1 223	1 061	1 061	1 061	1 428	1 773	2 925
<i>Street Lighting</i>		142	103	106	162	162	162	179	197	216
Infrastructure - Water		422	1 150	1 336	3 630	3 630	3 630	3 632	4 798	5 400
<i>Dams & Reservoirs</i>		27	596	635	162	162	162	904	1 391	1 391
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		394	553	701	3 469	3 469	3 469	2 728	3 407	4 009
Infrastructure - Sanitation		501	1 468	1 563	2 531	2 531	2 531	3 666	4 044	4 371
<i>Reticulation</i>		501	1 468	1 563	2 531	2 531	2 531	3 666	4 044	4 371
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		2 051	2 420	3 017	2 434	2 434	2 428	5 567	6 388	7 601
<i>Waste Management</i>		779	813	1 055	115	115	115	1 339	1 610	1 879
<i>Transportation</i>	2	-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>	3	1 272	1 607	1 962	2 318	2 318	2 313	4 228	4 778	5 722
<u>Community</u>		897	979	1 226	2 226	2 226	2 226	2 954	3 275	3 682
Parks & gardens		106	179	250	749	749	749	640	754	894
Sportsfields & stadia		34	17	17	119	119	119	233	365	561
Swimming pools		8	14	47	245	245	245	343	348	348
Community halls		105	107	128	120	120	120	130	140	163
Libraries		133	95	98	96	96	96	675	675	675
Recreational facilities		303	274	301	211	211	211	323	323	323
Fire, safety & emergency		72	54	82	312	312	312	171	224	224
Security and policing		63	112	161	323	323	323	249	249	249
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		64	114	122	12	12	12	144	146	194
Social rental housing	8	0	10	15	30	30	30	35	35	35
Other		9	5	5	9	9	9	11	16	16
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		1 887	1 154	1 365	464	464	450	1 439	1 523	1 523
Housing development		-	-	-	21	21	7	-	-	-
Other		1 887	1 154	1 365	443	443	443	1 439	1 523	1 523

WC022 Witzenberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Other assets		393	319	327	399	399	399	330	367	369
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles	10	235	162	170	241	241	241	173	210	212
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		157	157	157	157	157	157	157	157	157
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Agricultural 1		-	-	-	-	-	-	-	-	-
Agricultural 2		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Biological 1		-	-	-	-	-	-	-	-	-
Biological 2		-	-	-	-	-	-	-	-	-
Intangibles		-	345	535	-	-	-	-	-	-
Computers - software & programming		-	345	535	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Depreciation	1	7 510	10 736	12 461	18 623	18 623	18 604	24 982	29 050	34 624

Specialised vehicles		235	162	170	241	241	241	173	210	212
Refuse		235	162	170	241	241	241	173	210	212
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Check	-	-	-	-	-	-	-	-	-	-
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WC022 Witzenberg - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2013/14 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Budget & Treasury Office		103	-	-	-	-	-	-
Vote 2 - Civil Services		34 785	24 312	23 513	24 689	25 923	27 219	28 580
Vote 3 - Community & Social Services		4 865	-	100	105	110	116	122
Vote 4 - Corporate Services		1 169	-	550	578	606	637	669
Vote 5 - Electricity		2 900	600	200	210	221	232	243
Vote 6 - Executive & Council		-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-
Vote 8 - Planning		50	351	400	420	441	463	486
Vote 9 - Public Safety		585	-	-	-	-	-	-
Vote 10 - Sport & Recreation		6 863	1 500	2 368	2 487	2 611	2 742	2 879
<i>List entity summary if applicable</i>								
Total Capital Expenditure		51 320	26 763	27 132	28 488	29 913	31 408	32 979
Future operational costs by vote	2							
Vote 1 - Budget & Treasury Office								
Vote 2 - Civil Services								
Vote 3 - Community & Social Services								
Vote 4 - Corporate Services								
Vote 5 - Electricity								
Vote 6 - Executive & Council								
Vote 7 - Housing								
Vote 8 - Planning								
Vote 9 - Public Safety								
Vote 10 - Sport & Recreation								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		51 320	26 763	27 132	28 488	29 913	31 408	32 979

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2011/12	Current Year 2012/13 Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
R thousand	4				6	3	3	5								
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>																
Budget & Treasury Office		Computer Hardware: Prepaid	510301811	Financial Viability	Yes	Other Assets	Plant and equipment		15	–	–	–	–	–	All	Replacement
Budget & Treasury Office		Furniture - Treasury Debito	510300201	Financial Viability	Yes	Other Assets	Furniture and fittings		9	–	–	–	–	–	All	Replacement
Budget & Treasury Office		Furniture & Equipment - Fi	510201261	Financial Viability	Yes	Other Assets	Furniture and fittings		1	–	–	–	–	–	All	Replacement
Budget & Treasury Office		New CAT Meterreading System	510440001	Financial Viability	Yes	Other Assets	Computer Hardware		–	–	100	–	–	–	All	Replacement
Budget & Treasury Office		Phone Recording System	510200911	Financial Viability	Yes	Other Assets	Plant and equipment		17	–	–	–	–	–	All	New
Budget & Treasury Office		Tools & Equipment	510220001	Financial Viability	Yes	Other Assets	Plant and equipment		1	1	–	–	–	–	All	New
Budget & Treasury Office		Tools & Equipment	510420001	Financial Viability	Yes	Other Assets	Plant and equipment		2	–	–	–	–	–	All	New
Budget & Treasury Office		Tools & Equipment	510520001	Financial Viability	Yes	Other Assets	Plant and equipment		2	–	–	–	–	–	All	New
Budget & Treasury Office		Tools & Equipment-replaceme	510430001	Financial Viability	Yes	Other Assets	Plant and equipment		7	–	–	–	–	–	All	Replacement
Budget & Treasury Office		Tools & Equipment-replaceme	510530001	Financial Viability	Yes	Other Assets	Plant and equipment		1	–	3	–	–	–	All	Replacement
Civil Services		Access to Basic Services	541120171	Developing integrated and sustainable human settlement	Yes	Infrastructure- Water	Supply and reticulation networks			2 277	–	–	–	–	All	New
Civil Services		Boorgate Ceres	541901341	Developing integrated and sustainable human settlement	Yes	Infrastructure- Water	Supply and reticulation networks		2 587	–	–	–	–	–	5	New
Civil Services		Bulk Water - Kleinberg Riv	541902131	Developing integrated and sustainable human settlement	Yes	Infrastructure- Water	Supply and reticulation networks		5 781	1 127	2 200	–	–	–	11	New
Civil Services		Bulk Water - Kleinberg Rivier Own Contr	541909131	Developing integrated and sustainable human settlement	Yes	Infrastructure- Water	Supply and reticulation networks		–	–	–	–	6 000	–	11	New
Civil Services		Bulk Water - Schalkenbosch	541902141	Developing integrated and sustainable human settlement	Yes	Infrastructure- Water	Supply and reticulation networks		–	–	1 000	–	–	–	11	New
Civil Services		Bulk Water - Waterworks &	541901241	Developing integrated and sustainable human settlement	Yes	Infrastructure- Water	Supply and reticulation networks		1 108	6 933	500	–	–	–	11	New
Civil Services		Bulk Water Provision Hamle	541902151	Developing integrated and sustainable human settlement	Yes	Infrastructure- Water	Supply and reticulation networks		4 468	10 049	1 300	–	–	–	4	New
Civil Services		Bulk Water Provision- Wols	541901251	Developing integrated and sustainable human settlement	Yes	Infrastructure- Water	Supply and reticulation networks		1 893	287	–	–	–	–	7	New
Civil Services		Bus/taxi Terminals - Nduli	541400311	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads		43	19	–	–	–	–	1	New
Civil Services		Bus/taxi Terminals - Nduli	541400331	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads		–	9	–	–	–	–	1	New
Civil Services		Equipment	541401501	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment		312	–	–	–	–	–	All	Replacement
Civil Services		Equipment	541602111	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment		165	360	–	–	–	–	All	New
Civil Services		Equipment	541702611	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment		78	–	–	–	–	–	All	Replacement
Civil Services		Equipment - Chipper	541702511	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment		300	–	–	–	–	–	All	New
Civil Services		Equipment - Igloos	541702521	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment		30	–	–	–	–	–	All	New
Civil Services		Extensions Sewer Network	541140001	Developing integrated and sustainable human settlement	Yes	Infrastructure- Sewerage	Sewerage purification works		–	1 150	–	–	–	–	4	New
Civil Services		General Plant & Equipment	541100881	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment		30	–	–	–	–	–	7	Refurbishment
Civil Services		Hamlet Roads IHHSOG	541470001	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads		–	851	605	–	–	–	4	New
Civil Services		Hamlet Sewerworks IHHSOG	541150001	Developing integrated and sustainable human settlement	Yes	Infrastructure- Sewerage	Sewerage purification works		–	1 703	906	–	–	–	4	New
Civil Services		Hamlet Stormwater IHHSOG	541380001	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Stormwater drains		–	141	1 247	–	–	–	4	New
Civil Services		Hamlet Waterworks IHHSOG	541960001	Developing integrated and sustainable human settlement	Yes	Infrastructure- Water	Supply and reticulation networks		–	1 570	780	–	–	–	4	New
Civil Services		LDV 2 Ton Bakkie	541400041	Developing integrated and sustainable human settlement	Yes	Other Assets	Motor vehicles		–	200	–	–	–	–	All	Replacement
Civil Services		Network - Storm Water Upgradin	541300131	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Stormwater drains		–	300	150	–	–	150	All	Replacement
Civil Services		Network - Water Pipes & Va	541901371	Developing integrated and sustainable human settlement	Yes	Infrastructure- Water	Supply and reticulation networks		296	300	950	–	–	1 450	All	Replacement
Civil Services		Network Stormwater Upgradi	541301281	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Stormwater drains		182	–	–	–	–	–	5	New
Civil Services		Network-street	541401291	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads		–	1 950	1 320	–	–	2 100	All	Refurbishment
Civil Services		Network-street Tulbagh	541401391	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads		1 542	–	–	–	–	–	11	Refurbishment
Civil Services		ODB Roads Infrastructure Housing	541420151	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads			900	506	–	–	–	9	New
Civil Services		ODB Sewerage Infrastructure Housing	541120141	Developing integrated and sustainable human settlement	Yes	Infrastructure- Sewerage	Sewerage purification works			1 800	250	–	–	–	9	New
Civil Services		ODB Sewerworks	541101341	Developing integrated and sustainable human settlement	Yes	Infrastructure- Sewerage	Sewerage purification works		–	2 500	–	–	–	–	9	Refurbishment
Civil Services		ODB Storm Water Infrastructure Housi	541320161	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Stormwater drains			150	423	–	–	–	9	New
Civil Services		ODB Water Infrastructure Housing	541920131	Developing integrated and sustainable human settlement	Yes	Infrastructure- Water	Supply and reticulation networks			2 194	170	–	–	–	9	New
Civil Services		Op-Die-Berg Reservoir	541890001	Developing integrated and sustainable human settlement	Yes	Infrastructure- Water	Supply and reticulation networks				200	3 333	–	–	9	Replacement
Civil Services		Permit Conditions Landfill Sites	541500261	Developing integrated and sustainable human settlement	Yes	Other Assets	Refuse sites		–	120	–	–	–	–	11	New
Civil Services		Prof fees for Rural Dev projects	541120161	Developing integrated and sustainable human settlement	Yes	Infrastructure- Sewerage	Sewerage purification works				250	40	–	–	All	Replacement
Civil Services		Prof fees for Rural Dev projects	541390001	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Stormwater drains				600	50	–	–	All	New
Civil Services		Prof fees for Rural Dev projects	541403891	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads				1 200	50	–	–	All	Replacement
Civil Services		Public Transport Facilitie	541300961	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads		62	61	–	–	–	–	1	Refurbishment
Civil Services		Public Transport Facilitie	541400011	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads		877	–	–	–	–	–	All	New
Civil Services		Refuse Sites - Central Sit	541501011	Developing integrated and sustainable human settlement	Yes	Other Assets	Refuse sites		150	–	–	–	–	–	7	New
Civil Services		Sewer Network Replacement	541105061	Developing integrated and sustainable human settlement	Yes	Infrastructure- Sewerage	Sewerage purification works		12	374	900	–	–	1 450	All	Replacement
Civil Services		Sewer Pumps- Replacement P	541101321	Developing integrated and sustainable human settlement	Yes	Infrastructure- Sewerage	Sewerage purification works		98	342	200	–	–	300	11	Replacement
Civil Services		Sewer Works- Tulbagh	541101981	Developing integrated and sustainable human settlement	Yes	Infrastructure- Sewerage	Sewerage purification works		427	2 389	–	–	–	–	11	Replacement
Civil Services		Sewerage Infrastructure- C	541101211	Developing integrated and sustainable human settlement	Yes	Infrastructure- Sewerage	Sewerage purification works		4 576	354	–	–	–	–	All	New
Civil Services		Speed Bumps (Witzenberg)	541400621	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads		–	100	–	–	–	–	All	New
Civil Services		Stormwater Infrastructure-	541301221	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Stormwater drains		189	24	–	–	–	–	All	New
Civil Services		Stormwater Op-die-berg	541300961	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Stormwater drains		354	–	–	–	–	–	9	New
Civil Services		Streets - Chris Hani Housi	541401231	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads		3 047	290	–	–	–	–	11	New
Civil Services		Telemetric Systems	541901051	Developing integrated and sustainable human settlement	Yes	Infrastructure- Water	Supply and reticulation networks		264	300	300	300	300	300	5	New

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Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2011/12	Current Year 2012/13 Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
R thousand	4				6	3	3	5								
Civil Services		Tools & Equipment	541020001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			1	–	–	–	–	All	New
Civil Services		Tools & Equipment	541120001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			55	–	250	–	–	All	New
Civil Services		Tools & Equipment	541320001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			6	8	–	–	–	All	New
Civil Services		Tools & Equipment	541420001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			9	7	–	–	–	All	New
Civil Services		Tools & Equipment	541620001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			3	3	–	–	–	All	New
Civil Services		Tools & Equipment	541720001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			4	4	–	–	–	All	New
Civil Services		Tools & Equipment	541920001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			74	8	–	–	–	All	New
Civil Services		Tools & Equipment-replaceme	541030001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			2	–	–	–	–	All	Replacement
Civil Services		Tools & Equipment-replaceme	541130001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			46	7	–	–	–	All	Replacement
Civil Services		Tools & Equipment-replaceme	541330001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			–	7	–	–	–	All	Replacement
Civil Services		Tools & Equipment-replaceme	541430001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			16	7	–	–	–	All	Replacement
Civil Services		Tools & Equipment-replaceme	541630001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			7	7	–	–	–	All	Replacement
Civil Services		Tools & Equipment-replaceme	541730001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			6	6	–	–	–	All	Replacement
Civil Services		Tools & Equipment-replaceme	541930001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			1	7	–	–	–	All	Replacement
Civil Services		Truck - 4 Ton Tipper	541400031	Developing integrated and sustainable human settlement	Yes	Other Assets	Motor vehicles			–	350	–	–	–	All	Replacement
Civil Services		Truck - Reinigingsdienste	541500161	Developing integrated and sustainable human settlement	Yes	Other Assets	Motor vehicles			–	–	1 200	–	–	All	New
Civil Services		Tulbagh Upgrade Sewer (mi	541102631	Developing integrated and sustainable human settlement	Yes	Infrastructure- Sewerage	Sewerage purification works			689	723	–	–	–	11	Refurbishment
Civil Services		Tulbagh Upper Reservoir	541802121	Developing integrated and sustainable human settlement	Yes	Infrastructure- Water	Supply and reticulation networks			191	374	500	5 140	1 263	11	New
Civil Services		Tulbagh WWTW upgrade	541102651	Developing integrated and sustainable human settlement	Yes	Infrastructure- Sewerage	Sewerage purification works			–	–	9 000	1 316	–	11,7	Replacement
Civil Services		Tulbagh WWTW upgrade Contribution	541180001	Developing integrated and sustainable human settlement	Yes	Infrastructure- Sewerage	Sewerage purification works			–	–	–	1 100	–	11,7	Replacement
Civil Services		Upgrade Nduli Sewer Network	541101441	Developing integrated and sustainable human settlement	Yes	Infrastructure- Sewerage	Sewerage purification works			652	–	–	–	–	1	Replacement
Civil Services		Upgrade of Street - Chris Hani	541480001	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads			–	800	877	–	–	11	Replacement
Civil Services		Upgrade Voortrekkerstreet	541402061	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads			1 500	600	300	–	–	7	New
Civil Services		Upgrading And Replacement	541102011	Developing integrated and sustainable human settlement	Yes	Infrastructure- Sewerage	Sewerage purification works			158	740	–	–	–	All	Replacement
Civil Services		Upgrading Of Ceres Wwtw	541102441	Developing integrated and sustainable human settlement	Yes	Infrastructure- Sewerage	Sewerage purification works			4 588	–	–	–	–	5	Replacement
Civil Services		Upgrading Of Wolseley Wwtw	541102451	Developing integrated and sustainable human settlement	Yes	Infrastructure- Sewerage	Sewerage purification works			1 595	4 000	–	–	–	7	Replacement
Civil Services		Upgrading Roads	541400611	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads			10 482	7 752	6 000	–	–	11	Refurbishment
Civil Services		Upgrading Roads	541400631	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads			623	–	–	–	–	11	Refurbishment
Civil Services		Upgrading Roads-see Mig	541400641	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads			–	1 113	300	–	500	11	Replacement
Civil Services		Urban Renewal	541402461	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads			2 338	1 138	–	–	–	All	Replacement
Civil Services		Urban Renewal Project At Wolseley	541403501	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads			–	246	–	–	–	7	Replacement
Civil Services		Urban Renewal Project Wolsely	541402501	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads			555	1 199	–	–	–	7	Replacement
Civil Services		Vredebes bulk sanitation	541190001	Developing integrated and sustainable human settlement	Yes	Infrastructure- Sewerage	Sewerage purification works			–	–	–	877	4 000	5	New
Civil Services		Vredebes Bulk Water Supply	541903801	Developing integrated and sustainable human settlement	Yes	Infrastructure- Water	Supply and reticulation networks			–	–	400	6 105	12 000	5	Replacement
Civil Services		Water Infrastructure- Chri	541901201	Developing integrated and sustainable human settlement	Yes	Infrastructure- Water	Supply and reticulation networks			3 955	260	–	–	–	11	New
Civil Services		Wols New Reservoir Pine Va	541802711	Developing integrated and sustainable human settlement	Yes	Infrastructure- Water	Supply and reticulation networks			200	2 815	–	–	–	7	New
Civil Services		Wols New Reservoir Pine Va- See Mig	541802811	Developing integrated and sustainable human settlement	Yes	Infrastructure- Water	Supply and reticulation networks			–	398	–	–	–	7	New
Civil Services		Wols Pine Valley Busroute	541402881	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads			–	4 145	–	–	–	7	New
Civil Services		Wols Pine Valley Busroute- See Mig	541402891	Developing integrated and sustainable human settlement	Yes	Infrastructure- Roads	Other roads			–	568	–	–	–	7	New
Community & Social Services		Buildings Upgrading- Tulba	521100321	Developing integrated and sustainable human settlement	Yes	Community Assets	Community buildings			–	60	–	–	–	11	Refurbishment
Community & Social Services		Computer Hardware & Software	522240001	Social Development	Yes	Other Assets	Plant and equipment			13	–	–	–	–	11	New
Community & Social Services		Economical Hub- Bella Vista	522740001	Local Economic Development	Yes	Community Assets	Civic theatres and community centres			–	1 315	1 815	–	–	6	New
Community & Social Services		EIA Tulbagh Graveyard	520140001	Developing integrated and sustainable human settlement	Yes	Community Assets	Cemeteries			–	–	50	–	100	11,7	New
Community & Social Services		Equipment Youth Centre- Belgium Grant	522250001	Social Development	Yes	Other Assets	Plant and equipment			25	–	–	–	–	11	New
Community & Social Services		Fencing Cemeteries Extensio	520101301	Developing integrated and sustainable human settlement	Yes	Community Assets	Cemeteries			70	50	–	–	–	All	New
Community & Social Services		New Library- PA Hamlet	520490001	Strategic partnership	Yes	Community Assets	Libraries			–	–	3 000	–	–	4	New
Community & Social Services		Plant & Equipment- Belgium Grant	521860001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			62	16	–	–	–	All	New
Community & Social Services		Tools & Equipment	520120001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			2	2	–	–	–	All	New
Community & Social Services		Tools & Equipment	520240001	Good Governance	Yes	Other Assets	Plant and equipment			–	15	–	–	–	All	New
Community & Social Services		Tools & Equipment	521120001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			30	55	–	–	–	All	New
Community & Social Services		Tools & Equipment	522201511	Social Development	Yes	Other Assets	Plant and equipment			8	–	–	–	–	All	New
Community & Social Services		Tools & Equipment	522220001	Social Development	Yes	Other Assets	Plant and equipment			19	–	–	–	–	11	New
Community & Social Services		Tools & Equipment	522620001	Good Governance	Yes	Other Assets	Plant and equipment			3	5	–	–	–	All	New
Community & Social Services		Tools & Equipment-replaceme	520130001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			1	1	–	–	–	All	Replacement
Community & Social Services		Tools & Equipment-replaceme	521130001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			1	–	–	–	–	All	Replacement
Community & Social Services		Tools & Equipment-replaceme	522630001	Good Governance	Yes	Other Assets	Plant and equipment			–	2	–	–	–	All	Replacement
Community & Social Services		Upg Community Hall & Fences	521102471	Developing integrated and sustainable human settlement	Yes	Community Assets	Community buildings			449	63	–	–	–	6	Replacement
Corporate Services		Bill Boards	531201761	Good Governance	Yes	Other Assets	Plant and equipment			78	–	–	–	–	All	New
Corporate Services		Building- Municipal Offices	530201521	Good Governance	Yes	Other Assets	Office buildings			6	241	–	–	–	5	Refurbishment
Corporate Services		Community Hall- Pine Valle	530204301	Good Governance	Yes	Community Assets	Community buildings			–	1 300	–	–	–	7	New
Corporate Services		Computer Hardw - Server (w-el)	530402311	Good Governance	Yes	Other Assets	Office equipment			–	252	–	–	–	All	Replacement
Corporate Services		Computer Hardware & Softwa	530240001	Good Governance	Yes	Other Assets	Office equipment			7	–	–	–	–	6	New

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Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2011/12	Current Year 2012/13 Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
R thousand	4				6	3	3	5								
Corporate Services		Microsoft Lisences	530470001	Good Governance	Yes	Other Assets	Computer Software					250	-	200	All	Replacement
Corporate Services		New Web Page Development	530401681	Good Governance	Yes	Other Assets	Office equipment			15	-	-	-	-	All	New
Corporate Services		Office Furniture - New Per	530501751	Good Governance	Yes	Other Assets	Furniture and fittings			10	-	-	-	-	All	New
Corporate Services		Office Furniture - Witzenberg	530100011	Good Governance	Yes	Other Assets	Furniture and fittings			-	188	50	-	150	All	Replacement
Corporate Services		Promotional Material & Equipment	531201911	Good Governance	Yes	Other Assets	Office equipment			57	29	-	-	-	All	New
Corporate Services		Rekenaarhardware- Vervangl	530401631	Good Governance	Yes	Other Assets	Office equipment			165	186	200	-	150	All	Replacement
Corporate Services		Time & Attendance	530510111	Good Governance	Yes	Other Assets	Office equipment			215	-	-	-	-	All	New
Corporate Services		Toerusting - Lugversorger	530101581	Good Governance	Yes	Other Assets	Plant and equipment			-	55	30	-	50	All	Replacement
Corporate Services		Tools & Equipment	530220001	Good Governance	Yes	Other Assets	Plant and equipment			59	-	-	-	-	6	New
Corporate Services		Tools & Equipment	530801231	Good Governance	Yes	Other Assets	Plant and equipment			50	-	-	-	-	7	Replacement
Corporate Services		Upgrading Of Ms Office Sof	530401711	Good Governance	Yes	Other Assets	Office equipment			214	60	-	-	-	All	Replacement
Corporate Services		Upgrading Of Phone System	530100441	Good Governance	Yes	Other Assets	Plant and equipment			101	-	-	-	-	All	New
Corporate Services		Upgrading Of Server Room	530401691	Good Governance	Yes	Other Assets	Office buildings			40	-	-	-	-	All	Refurbishment
Corporate Services		Upgrading Polo Cross Hall	530250001	Good Governance	Yes	Community Assets	Community buildings			-	789	639	-	-	1	New
Corporate Services		Wireless Access Points	530401701	Good Governance	Yes	Other Assets	Office equipment			5	4	-	-	-	All	New
Corporate Services		Wireless Equipment	530402921	Good Governance	Yes	Other Assets	Office equipment			15	14	-	-	-	All	New
Electro Technical Services	11 Kv Supply- Industrial Area Wolseley		540806411	Developing integrated and sustainable human settlement	Yes	Infrastructure- Electricity	Supply and reticulation networks			-	400	400	400	-	7	New
Electro Technical Services		Chris Hani Street Lights- See Mig	540701961	Developing integrated and sustainable human settlement	Yes	Infrastructure- Electricity	Supply and reticulation networks			-	122	-	-	-	11	Replacement
Electro Technical Services		Connections - Chris Hani	540501831	Developing integrated and sustainable human settlement	Yes	Infrastructure- Electricity	Supply and reticulation networks			1 397	-	-	-	-	11	New
Electro Technical Services		Connections - Chris Hani 3	540500951	Developing integrated and sustainable human settlement	Yes	Infrastructure- Electricity	Supply and reticulation networks			85	-	-	-	-	11	New
Electro Technical Services		Connections - N'duli 161	540500971	Developing integrated and sustainable human settlement	Yes	Infrastructure- Electricity	Supply and reticulation networks			10	-	-	-	-	1	New
Electro Technical Services		Network- Chris Hani	540501841	Developing integrated and sustainable human settlement	Yes	Infrastructure- Electricity	Supply and reticulation networks			1 546	2 228	-	-	-	11	New
Electro Technical Services		PA Hamlet Phase 5 Network	540880001	Developing integrated and sustainable human settlement	Yes	Infrastructure- Electricity	Supply and reticulation networks			-	-	1 600	-	-	4	New
Electro Technical Services		Prof fees for Rural Dev projects	540590001	Developing integrated and sustainable human settlement	Yes	Infrastructure- Electricity	Supply and reticulation networks			-	-	400	-	-	All	New
Electro Technical Services		Remote Metering	540801981	Developing integrated and sustainable human settlement	Yes	Infrastructure- Electricity	Supply and reticulation networks			195	200	200	200	200	All	New
Electro Technical Services		Sewerage Main Feeder	540800541	Developing integrated and sustainable human settlement	Yes	Infrastructure- Electricity	Supply and reticulation networks			213	127	-	-	-	11	New
Electro Technical Services		Streetlighting - Chris Hani 600	540701861	Developing integrated and sustainable human settlement	Yes	Infrastructure- Electricity	Street lights			-	870	-	-	-	11	New
Electro Technical Services		Tools & Equipment	540520001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			25	29	-	-	-	All	New
Electro Technical Services		Tools & Equipment	540820001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			61	47	300	-	-	All	New
Electro Technical Services		Tools & Equipment	540920001	Good Governance	Yes	Other Assets	Plant and equipment			18	-	-	-	-	All	New
Electro Technical Services		Tools & Equipment-replaceme	540530001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			62	50	-	-	-	All	Replacement
Electro Technical Services		Tools & Equipment-replaceme	540830001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			7	8	-	-	-	All	Replacement
Electro Technical Services		Tools & Equipment-replaceme	540930001	Good Governance	Yes	Other Assets	Plant and equipment			10	11	-	-	-	All	Replacement
Housing		Tools & Equipment	520320001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			5	2	-	-	-	All	New
Housing		Tools & Equipment-replaceme	520330001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			1	-	-	-	-	All	Replacement
Planning		Equipment Pmu	541201231	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			9	-	-	-	-	All	New
Planning		Project Management Equipment	542000011	Good Governance	Yes	Other Assets	Plant and equipment			-	450	50	351	400	All	New
Planning		Tools & Equipment	540220001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			1	-	-	-	-	All	New
Public Safety		Building Upgrade	520500881	Developing integrated and sustainable human settlement	Yes	Other Assets	Office buildings			44	46	-	-	-	11	Replacement
Public Safety		Fire Fighting Equipment	520501361	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			-	100	-	-	-	All	New
Public Safety		New Fire Fighting Vehicle	520570001	Developing integrated and sustainable human settlement	Yes	Other Assets	Fire engines			-	754	-	-	-	All	Replacement
Public Safety	Security Fence - Drivers Licensing Testing Ce		522060001	Developing integrated and sustainable human settlement	Yes	Other Assets	Security Fence			-	-	35	-	-	5	New
Public Safety		Tools & Equipment	522020001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			22	11	-	-	-	All	New
Public Safety		Tools & Equipment	522120001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			1	-	-	-	-	All	New
Public Safety		Tools & Equipment- New	522520001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			6	-	-	-	-	All	New
Public Safety		Traffic Lights (w-el)	522002141	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			339	-	300	-	-	All	Replacement
Public Safety		Upgrading Building- Ceres	522001491	Developing integrated and sustainable human settlement	Yes	Other Assets	Office buildings			212	238	-	-	-	5	Refurbishment
Public Safety		Vehicle Refurbishment	520500771	Developing integrated and sustainable human settlement	Yes	Other Assets	Motor vehicles			332	280	-	-	-	All	New
Public Safety		Vehicle- Replacement Progr	522001481	Developing integrated and sustainable human settlement	Yes	Other Assets	Motor vehicles			252	-	250	-	-	All	Replacement
Sport & Recreation		Equipment - Irrigation Parks	521901411	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			11	-	-	-	-	11	Refurbishment
Sport & Recreation		Equipment/ Appliances Upgr	520601371	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			140	150	-	-	-	3	Replacement
Sport & Recreation		Equipment/ Appliances Upgr	521400331	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			17	-	-	-	-	11	Replacement
Sport & Recreation		Equipment/ Appliances Upgr	522401541	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			44	45	-	-	-	All	Replacement
Sport & Recreation		Grasscutting Equipment	521901401	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			122	-	150	-	200	All	New
Sport & Recreation		Hamlet Poverty Project	521910001	Developing integrated and sustainable human settlement	Yes	Community Assets	Parks and public conveniences			-	700	507	-	-	4	New
Sport & Recreation		High Lit Work Platform & Replace Trailers	521900061	Developing integrated and sustainable human settlement	Yes	Other Assets	Motor vehicles			-	102	-	-	-	All	Replacement
Sport & Recreation		Replace Cutting Tractors	521902161	Developing integrated and sustainable human settlement	Yes	Other Assets	Motor vehicles			-	452	-	-	-	All	New
Sport & Recreation		Replace Trailers	521901421	Developing integrated and sustainable human settlement	Yes	Other Assets	Motor vehicles			64	-	-	-	-	All	Replacement
Sport & Recreation		Replace 4 Ldv's For Parks	521900071	Developing integrated and sustainable human settlement	Yes	Other Assets	Motor vehicles			-	146	-	-	-	All	Replacement
Sport & Recreation		Sport Facilities- Bella Vista Dreinerling	522300851	Developing integrated and sustainable human settlement	Yes	Community Assets	Outdoor sport facilities			-	109	-	-	-	6	New
Sport & Recreation		Swimming Pool - Nduli	522401551	Developing integrated and sustainable human settlement	Yes	Community Assets	Swimming pools			3 626	-	-	-	-	1	New
Sport & Recreation		Swimming Pool - Nduli	522401561	Developing integrated and sustainable human settlement	Yes	Community Assets	Swimming pools			511	-	-	-	-	1	New

WC022 Witzenberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2011/12	Current Year 2012/13 Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
R thousand	4				6	3	3	5								
Sport & Recreation		Swimming Pool - Re-fibreglass	522401571	Developing integrated and sustainable human settlement	Yes	Community Assets	Swimming pools			-	100	200	-	200	All	Replacement
Sport & Recreation		Swimming Pool Hamlet	522401231	Developing integrated and sustainable human settlement	Yes	Community Assets	Swimming pools			-	5 263	2 462	-	-	4	New
Sport & Recreation		Tools & Equipment	521020001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			3	3	-	-	-	All	New
Sport & Recreation		Tools & Equipment	521920001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			21	24	-	-	-	All	New
Sport & Recreation		Tools & Equipment	522320001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			5	5	-	-	-	All	New
Sport & Recreation		Tools & Equipment	522420001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			2	20	-	-	-	4	New
Sport & Recreation		Tools & Equipment-replaceme	520630001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			7	-	-	-	-	3	Replacement
Sport & Recreation		Tools & Equipment-replaceme	521030001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			2	3	-	-	-	All	Replacement
Sport & Recreation		Tools & Equipment-replaceme	521930001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			1	2	-	-	-	All	Replacement
Sport & Recreation		Tools & Equipment-replaceme	522330001	Developing integrated and sustainable human settlement	Yes	Other Assets	Plant and equipment			2	3	-	-	-	All	Replacement
Sport & Recreation		Upgrading of Buildings	520601231	Developing integrated and sustainable human settlement	Yes	Other Assets	Office buildings			16	-	-	-	-	3	Replacement
Sport & Recreation		Upgrading Of Buildings- Sw	522401531	Developing integrated and sustainable human settlement	Yes	Community Assets	Swimming pools			152	-	-	-	-	All	Refurbishment
Sport & Recreation		Upgrading Play Grounds & Parks- Bella Vis	521950001	Developing integrated and sustainable human settlement	Yes	Community Assets	Parks and public conveniences			-	67	848	-	-	6	New
Sport & Recreation		Upgrading Play Grounds & Parks- Nduli	521940001	Developing integrated and sustainable human settlement	Yes	Community Assets	Parks and public conveniences			-	789	283	-	-	All	New
Sport & Recreation		Upgrading Sport Facilities- Ceres	522340001	Developing integrated and sustainable human settlement	Yes	Community Assets	Outdoor sport facilities			-	856	700	1 500	1 968	3	New
Sport & Recreation		Upgrading Sport Facilities- Tulbagh	522360001	Developing integrated and sustainable human settlement	Yes	Community Assets	Outdoor sport facilities			-	263	-	-	-	11	New
Sport & Recreation		Upgrading Sport Facilities-Nduli	522350001	Developing integrated and sustainable human settlement	Yes	Community Assets	Outdoor sport facilities			-	196	-	-	-	12	New
Sport & Recreation		Upgrading Sport Facilities-ODB	522390001	Developing integrated and sustainable human settlement	Yes	Community Assets	Outdoor sport facilities			-	220	13	-	-	9	New
Sport & Recreation		Upgrading Sport Facilities-Wolsley	522370001	Developing integrated and sustainable human settlement	Yes	Community Assets	Outdoor sport facilities			-	439	1 700	-	-	7	New
Sport & Recreation		Vehicle Replace 1 Ldv For	521901471	Developing integrated and sustainable human settlement	Yes	Other Assets	Motor vehicles			142	-	-	-	-	7	Replacement
Parent Capital expenditure	1									68 142	89 048	51 320	26 763	27 132	1	
Entities: List all capital projects grouped by Entity																
Entity A Water project A																
Entity B Electricity project B																
Entity Capital expenditure										-	-	-	-	-		
Total Capital expenditure										68 142	89 048	51 320	26 763	27 132		

References

1. Must reconcile with Budgeted Capital Expenditure
2. As per Table SA6
3. As per Table SA34
4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote

WC022 Witzenberg - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
							Year					
R thousand												
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>				<i>Examples</i>	<i>Examples</i>							
Entities: <i>List all capital projects grouped by Municipal Entity</i>												
Entity Name <i>Project name</i>												

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
2. Refer MFMA s30
3. As per Table SA34
4. Correct to seconds. Provide a logical starting point on networked infrastructure.



Municipal Budget Circular for the 2013/14 MTREF

This circular provides further guidance to municipalities and municipal entities for the preparation of their 2013/14 Budgets and Medium Term Revenue and Expenditure Framework (MTREF). It must be read together with MFMA Circulars No. 48, 51, 54, 55, 58 and 59.

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Key focus areas for the 2013/14 budget process

The *Medium Term Budget Policy Statement 2012* notes that the South African economy is projected to grow by 2.5 per cent in 2012. By 2014 GDP growth is expected to reach 3.8 per cent, supported by expanding public sector investment in infrastructure, the activation of new electricity-generating capacity, improving public sector confidence, relatively low inflation and interest rates and strong growth in the Southern African region.

Specific interventions to achieve this include: investing in strategic infrastructure programmes, including electricity generation and transport capacity needed to open up new mining and industrial opportunities. Linked to this is strengthening municipal finances and investing in residential development and urban infrastructure.

The proposed spending framework approved by Cabinet takes account of the need to control spending growth over the medium term while increasing the efficiency of existing allocations to improve public services. As a result, the fiscus does not increase available funds beyond the 2012 budget baseline.

The labour market has deteriorated. The official unemployment rate rose to 25.5 per cent of the labour force in the third quarter of 2012 from 24.9 per cent in the second quarter according to the latest Quarterly Labour Force Survey. The total number of unemployed people stood at 4.67 million in the three months up to September, from 4.47 million in the second quarter. By the expanded definition of unemployment (including those who have stopped looking for work) unemployment increased to 36.3 per cent, from 36.2 per cent.

Consequently, municipal revenues and cash flows are expected to remain under pressure in 2013/14 and ***so municipalities must adopt a conservative approach when projecting their expected revenues and cash receipts***. Municipalities will have to carefully consider affordability of tariff increases especially as it relates to domestic consumers while considering the level of services versus the associated cost. Municipalities should also pay particular attention to managing revenue effectively and carefully evaluate all spending decisions. In generating capacity for spending on key municipal infrastructure ***municipalities will have to identify inefficiencies and eliminate non-priority spending***.

National priority – Expanding public sector investment in infrastructure

The key priorities in the local government and housing function are the provision of basic services such as water and sanitation, human settlements development and local government infrastructure.

In addition, creating decent employment opportunities remains a national priority. In drafting their 2013/14 budgets and MTREFs all municipalities are urged to continue to explore opportunities to mainstream labour intensive approaches to delivering services, and more particularly to participate fully in the Expanded Public Works Programme. In this regard the Expanded Public Works Programme Grant (EPWP) has been reconfigured in the 2012/13 financial year to be a schedule 6 grant. Municipalities are required to reflect the EPWP allocation in their budget because the gazetted amounts of the programme will flow directly into their primary bank accounts. Municipalities should budget for the grant in the same way as it budgets for all other schedule 6 conditional grants. Allocations are based on past performance on the EPWP, potential to create work using baseline allocations, need for employment creation in their area and an adjustment factor for rural municipalities.

Municipalities should not just employ more people without any reference to the level of staffing required to deliver effective services, remuneration increases associated with bargaining

council decisions and what is financially sustainable over the medium term. The municipality ought to focus on maximizing its contribution to job creation by:

- Ensuring that service delivery and capital projects use labour intensive methods wherever appropriate;
- Ensuring that service providers use labour intensive approaches;
- Supporting labour intensive LED projects;
- Participating fully in the Expanded Public Works Programme; and
- Implementing interns programmes to provide young people with on-the-job training.

Municipalities also play a critical role in creating an enabling environment for investments and other activities that lead to job creation. It is important for municipalities to pay particular attention to:

- Ensuring the timely delivery of their capital programmes (eliminate under-spending of capital budgets) and to review all by-laws and development approval processes with a view to removing any regulatory bottlenecks to investment and job creation; and
- Act as a catalyst for local economic development by appropriately structuring capital programmes to address backlog eradication, asset renewal and development of new infrastructure; this will require carefully formulating the funding mix of the capital programme to include grants, borrowing and own funding (internally generated funding).

Image of Local Government

The Local Government Budgets and Expenditure Review highlighted the burgeoning crisis in the declining credibility of local government. Public perception at this time, as measured through various monitors and surveys reflected high levels of disenchantment with service delivery and perceived corruption at municipalities. Recent gauges of public opinion, evident in the outcome of recent surveys on corruption and fraud in government and increases in service delivery protests countrywide, confirm that this negative perception of local government persists.

In the medium to long term, these perceptions will improve as service delivery improves. In the short term, municipalities must demonstrate sound leadership and put in place measures to address mismanagement by implementing effective systems to measure, monitor and evaluate performance.

Procurement reforms and fighting corruption

Municipalities are again advised that the Supply Chain Compliance Unit will also be focusing on municipal procurement processes. Consequently, municipalities can expect requests for information relating to their tender committees and processes, as well as specific tenders and contracts. Key performance areas of this unit will include:

- The modernisation of the state procurement system to be in line with the prescripts of the Constitution;
- Ensure transparent use of resources for improved service delivery; and
- Exercise sound stewardship of government assets and resources.

Measures to counter supply chain management related fraud and corruption include preventative and enforcement measures. Measures will focus on, among others:

- Enhancing regulatory measures and compliance monitoring;
- Strengthening oversight;
- Further procurement reforms;
- Enforcement of the procurement of goods and services that are available in terms of Transversal Term Contracts;
- Consider the introduction of measures to evaluate the integrity and correctness on all major contracts;
- Strengthening the monitoring function of the provincial treasuries;
- Enforce the code of conduct/ethics in supply chain management for practitioners and bid committee members;
- Publication of all tender awards;
- Price benchmarking;
- Encourage the enforcement of remedial actions (penalties, litigations, restrictions etc.) on all suppliers that act fraudulently; and
- Refinement to the register for tender defaulters and the database of restricted supplies which must be checked prior to awarding of contracts in order to ensure that no restricted companies are awarded contracts.

To this end the Supply Chain Management regulatory framework will be reviewed and updated. Municipalities are also encouraged to introduce greater transparency to municipal supply chain processes by publishing SCM process outcomes for each bid on their websites.

Taking the 2011 Local Government Budgets and Expenditure Review forward

One of the key outputs for National Treasury is the biennial production of the “Local Government Budgets and Expenditure Review”. The purpose of such a review as suggested by the title is to highlight over a seven year period the trends in local government budgets and expenditure according to certain strategic and thematic areas. This enables National Treasury and other users of the publication, such as Parliament, to measure progress made by local government in the fulfilment of its mandate while at the same time highlighting those areas where challenges still exist.

In September 2011, National Treasury published the “*Local Government Budgets and Expenditure Review*”. Municipalities are urged to work through the document as part of their preparations for drafting their 2013/14 budgets and MTREF's.

The *Review* highlights the following areas as requiring particular attention by municipalities:

- i. **Revenue management** – To ensure the collection of revenues, municipalities need to ensure that billing systems are accurate, send out accounts to residents and follow up to collect revenues owed. Municipalities are urged to take note of MFMA Circular No. 64 - Revenue Management, in the preparation of the 2013/14 budgets and MTREF's. The Circular can be accessed at:

<http://mfma.treasury.gov.za/Circulars/Pages/default.aspx>
- ii. **Collecting outstanding debts** – This requires political commitment, sufficient administrative capacity, and pricing policies that ensure that bills are accurate and affordable.
- iii. **Pricing services correctly** – The full cost of services should be reflected in the price charged to residents who can afford to pay. Many municipalities offer overly generous subsidies and rebates that result in services being run at a loss, resulting in funds being diverted away from other priorities.

- iv. **Underspending on repairs and maintenance** – Often seen as a way to reduce spending in the short term, underspending on maintenance can shorten the life of assets, increase long-term maintenance and refurbishment costs, and cause a deterioration in the reliability of services.
- v. **Spending on non-priorities** – Many municipalities spend significant amounts on non-priority items including unnecessary travel, luxury furnishings, excessive catering and unwarranted public relations projects. Consultants are often used to perform routine tasks. Considering the pressurised economic climate continued spending on non-priority wants cannot be sustained.

The 2011 Local Government Budgets and Expenditure Review can be accessed at:

<http://www.treasury.gov.za/publications/igfr/2011/lq/default.aspx>

In line with the biennial nature of the publication, the next “Local Government Budgets and Expenditure Review” is scheduled for release towards the latter half of 2013. In the lead up to this publication, National Treasury needs to ensure that the database used to compile the review is updated and reflective of the latest available audited financial information for local government. National Treasury requires the assistance of municipalities to ensure that the information in respect of your municipality is correctly reflected in the LG database. Should any errors be detected, kindly update the information.

In addition, during the preparation of the publication, National Treasury will also be sending out several ad-hoc requests for information. National Treasury kindly requests your cooperation by ensuring that you provide the relevant information within the required timeframes. In the previous publication, the cooperation received from municipalities was generally positive and we hope that this can be sustained in the lead up to the 2013 publication.

Lastly, the database used in the compilation of the previous Local Government Budget and Expenditure Publications contained information at a very high level limiting the extent of the analysis that needs to be undertaken. In the 2013 publication, National Treasury will be aligning the database to the Municipal Budget and Reporting Regulation formats to improve the analysis with the relevant budgeting framework; improving the level of analysis.

All updating of information will need to be completed by the end of March 2013. The equivalent of the budget verification process will have to be completed by the end of March 2013 by focusing on the audited annual financial statements for 2006/07, 2007/08, 2008/09, 2009/10, 2010/11 and 2011/12. All previous year's figures should also be corrected and perfectly aligned to the audited financial statements of the municipality; this must include any restatement of figures. This process will assist municipalities in the compilation of their 2013/14 budgets and MTREF's as the audited actuals figures will provide a historical performance perspective; a valuable management planning and budgeting tool.

As a start it will assist if all outstanding input forms are lodged as matter of urgency with the LG database in support of the AFS (OSAA, CAAA, BSA and CFAA). This should ideally be done by the 14 December 2012. Once we have received all the inputs forms from all municipalities, the national and provincial treasuries will reconcile the information and provide municipalities with feedback by 10 January 2013. Municipalities will then have until 31 January 2013 to correct and resubmit the revised information to the LG database. MM's and CFO's will be requested to sign off on the revised numbers by 28 February 2013. The National treasury will then correct the dataset taking into account the demarcation process to reclassify the historical numbers and finally lock the financial database on 20 March 2013.

It is recommended that an official be permanently dedicated and assigned to this process to avoid a repetition of the challenges experienced with the previous budget verification process.

Local government equitable share formula review and 2011 Census

Local government's equitable share of nationally raised revenue is distributed between the country's 278 municipalities by means of a formula. This formula has been reviewed by the National Treasury, the Department of Cooperative Governance and the South African Local Government Association, with assistance from the Financial and Fiscal Commission and Statistics South Africa. The proposed structure of a new formula has been endorsed by the Budget Forum – the Budget Forum is the formal structure through which local government finance issues are consulted on as part of the national budget process. The Budget Forum is chaired by the Minister of Finance and includes SALGA and the MECs for Finance of the nine provinces.

The formula review process has included two rounds of consultations with municipalities, as well as the circulation of three discussion papers which can be accessed at:

http://mfma.treasury.gov.za/Media_Releases/LGESDiscussions/Pages/default.aspx

The formula will provide a subsidy for the provision of free basic water, electricity, sanitation and refuse removal services for every poor household. The formula will also provide funds for the institutional costs of municipalities and, for the first time, will explicitly allocate funds for non-trading services, such as municipal roads and fire services. To ensure that the funds for institutional costs and non-trading services are targeted at poorer municipalities, the proposed formula will apply a revenue-adjustment factor reflecting municipalities' ability to generate their own revenue.

The formula will use data from the 2011 Census and will be updated annually to reflect estimates of population growth and projected increases in the cost of services such as water and electricity. The formula will also include explicit funding for the maintenance of basic services funded through the equitable share.

Details of the new formula are being finalised to take into account inputs received from municipalities. The final formula will be presented as part of the Division of Revenue Bill tabled with the national budget on 27 February 2013.

Impact of the new formula on municipal budgets

The new formula will use data from the 2011 Census that will reflect substantial changes since the 2001 Census which was the source of most of the data used in the current equitable share formula. The change to the formula as well as the updating of the data will both result in changes to the allocations to individual municipalities.

In order to provide predictability and stability in equitable share allocations, national government provides a guarantee that municipalities will receive at least 90 per cent of the allocation for 2013/14 published in the 2012 Division of Revenue Bill. In addition to this guaranteed minimum, the new equitable share allocations will also be phased in over a period of three to five years to provide municipalities time to absorb adjustments to allocations.

The detailed structure of the formula, as well as the phase-in process for the new allocations will be agreed to at a meeting of the Budget Forum in January 2013. Providing predictability and stability is one of the principles agreed to in the development of the new formula. The phase-in process for the new allocations will therefore be designed to minimize any instability and disruptions caused by the changes to the equitable share formula.

Municipalities are therefore advised to take a conservative approach in the compilation of their 'tabled' 2013/14 MTREF's pending finalisation of the allocations as part of the 2013 Division of Revenue Bill tabled with the national budget on 27 February 2013; this will provide municipalities a final opportunity to adjust their 2013/14 budgets and MTREF's to accurately reflect the gazette allocations prior to tabling for consideration and approval by the municipal council.

Local government conditional grants and additional allocations to local government

Local government conditional grants are being reformed to provide targeted support to different types of municipalities. The human settlements and public transport functions are being devolved to urban municipalities, and greater technical support will be provided to rural municipalities. In 2013/14, a new direct grant for water infrastructure administered by the Department of Water Affairs will enable the department to help municipalities deliver clean drinking water to households.

Over the medium term, funds will be made available to expand the integrated national electrification programme. Reprioritised funds will also be used to improve the sustainability of municipal services by subsidising critical refurbishment projects, and combating wastage of water and electricity.

National government has already made substantial investments in the construction of local government infrastructure, committing over R100 billion for this purpose through direct and indirect conditional grants from 2007/08 to 2011/12, allowing municipalities to expand infrastructure and deliver free basic services to the poor. These transfers have made a significant difference to the lives of South Africans who did not previously have access to municipal services. However, there are still areas where households do not have access to basic services.

The 2011 Census data will be used to identify areas where progress has been made and where it has not. During 2013, the effectiveness of conditional grants in facilitating the rollout of infrastructure will be reviewed by the National Treasury, other national departments, the South African Local Government Association and municipalities. This review could result in changes to the structure of conditional grants from 2014/15.

Census data will also be used to update the backlog figures in the formulas used to allocate funds for infrastructure grants. This will ensure that funds are targeted at areas that need them most. All changes will be phased in to avoid disruption to existing infrastructure plans.

The *Medium Term Budget Policy Statement 2012* indicates that over the 2013 MTEF, transfers to local government grow by R12.3 billion, including direct and indirect transfers.

This means the baseline allocations to local government for 2013/14 are set to remain largely unchanged from the amounts published in the 2012 Division of Revenue Act totalling R34.3 billion for conditional grants. The final allocations to municipalities will be announced in the 2013 Division of Revenue Bill, which will be tabled by the Minister of Finance on 27 February 2013. This information will be communicated to municipalities in a further Budget Circular for the 2013/14 financial year to be issued shortly after the tabling of the National Budget.

Municipalities MUST ensure that their tabled budgets reflect the conditional grant allocations set out in the 2013 Division of Revenue Bill.

Municipalities are advised to use the indicative numbers for 2013/14 in the 2012 Division of Revenue Act to compile their capital budgets. This document is available on National Treasury's website and can be assessed at:

<http://www.treasury.gov.za/legislation/acts/2012/Default.aspx>

Council oversight over the budget process

A municipal council is elected to direct and exercise oversight of how a municipality raises revenue, plans the use of funds through its budget and spends the funds in accordance with the council approved budget. In terms of section 4(2)(a) of the Municipal Systems Act the council has a duty **“to use the resources of the municipality in the best interests of the local community”**. This duty is extended to individual councillors through the *Code of Conduct for Councillors*, which states:

2. **General conduct of councillors.** – A councillor must –
 - (a) perform the functions of office in good faith, honestly and in a transparent manner; and
 - (b) at all times act in the best interests of the municipality and in such a way that the credibility and integrity of the municipality are not compromised.

Over the last few years, an escalating trend in unauthorised, irregular and fruitless and wasteful expenditures has been observed by the Auditor-General in its annual reports on local government audit outcomes. Many municipalities have not dealt effectively with instances of unauthorised, irregular and fruitless and wasteful expenditure. Such matters must be dealt with decisively by council so to address any perceived fraud and corruption.

When municipal funds are used for inappropriate purposes it is not in the best interests of the municipality or the local community. Those funds should have been used to deliver services to communities. The consequence is that many households continue to live without access to water, electricity, decent sanitation and refuse removal services.

Therefore, each council has a duty to put in place policies and processes to:

- (a) **Prevent** unauthorised, irregular and fruitless and wasteful expenditure;
- (b) **Identify and investigate** unauthorised, irregular and fruitless and wasteful expenditure; and
- (c) **Respond** appropriately, and in accordance with the law, to confirmed instances of unauthorised, irregular and fruitless and wasteful expenditure.

As part of the 2013/14 budget process municipalities are strongly advised to ensure that the necessary policies and processes are institutionalised in proactively curbing prohibited expenditure; poor policies, procedures and planning significantly contribute to this recurring phenomenon and require a demanding response by all councillors and municipal officials.

Regulation of a 'Standard Chart of Accounts' (SCOA) for Local Government

Section 216(1) of the Constitution states that:

National legislation must establish a national treasury and prescribe measures to ensure both transparency and expenditure control in each sphere of government, by introducing -

- (a) Generally recognised accounting practice (*GRAP – Office of the Accountant General*)
- (b) Uniform expenditure classifications (*Standard Chart of Accounts / General Ledger*); and

- (c) Uniform treasury norms and standards (*MFMA, Regulations, Circulars and Guidelines*).

Furthermore Section 168 (1) of the MFMA states that:

The Minister (of Finance), acting with the concurrence of the Cabinet member responsible for local government, may make regulations for, among other things –

- (a) any matter that may be prescribed; and
- (p) any other matter that may facilitate the enforcement and administration of the Act

Considering the legislative mandate of National Treasury especially as it relates to a uniform expenditure classification, similarly to that of national and provincial government, National Treasury is in the process of finalising a 'standard chart of accounts' (SCOA) for local government. The SCOA is a detailed financial classification system incorporating government financial statistics (GFS), economic reporting framework (ERF), generally recognised accounting practice standards (GRAP standards) and the Municipal Budget and Reporting Regulations. Alignment of the Municipal Budget and Reporting Regulations and the format of the annual financial statements will require that consideration to be given to the current accounting standards (GRAP); this will require amendments to the current GRAP standards.

The project was commissioned by the Technical Committee on Finance (TCF) and has been in process since January 2010 of which progress to date has included three phases. Phase three of SCOA for local government involved, among others, extensive consultation with a wide audience including all municipalities between August and October 2012. The engagements were structured to provide a detailed understanding of the classification framework (SCOA) including the project summary document. All stakeholders were requested to provide comments and input based on Version III of SCOA for consideration and incorporation into the SCOA Version IV. The regulation of a SCOA for local government is currently in Phase IV, which includes:

- Finalisation of SCOA 2013 (Version IV) including consideration of comments and input;
- Drafting of the Regulation;
- 90 day legal consultation window – Envisage for March 2013;
- Wider consultation with all municipal stakeholders – District level engagements; and
- Concluding the Parliamentary processes.

It is anticipated that the regulatory processes will be finalised to the latter part of 2013 and municipalities will be given a two year preparation window prior to full implementation which is envisaged for 1 July 2016. In this regard, municipalities will be required to compile their 2016/17 budgets and MTREF's SCOA compliant during the 2015/16 financial year. In the lead up to full rollout of the SCOA for local government, municipalities need to be cognisant of concurrent processes and activities underway, including:

- Development of a SQL Database within the National Treasury by which typical municipal transactions will be tested (current and historical) as well as report extraction;
- Identification of potential municipalities for the piloting of SCOA; this will include a technical evaluation of municipal and financial application (system) capability to successfully pilot SCOA;
- Piloting at selected municipalities; and
- Wider consultation with municipalities in the lead up to full implementation.

Although not necessary for municipalities to compile their 2013/14 budgets and MTREF's in the SCOA format for local government, it will facilitate implementation if municipalities start familiarising themselves with the detail content of the SCOA for local government from a budgeting and planning perspective. This process will not only provide municipalities with a conceptual understanding of the SCOA but also provide municipalities with an understanding of alignment to their own chart (general ledger) and where anomalies might exist.

National Treasury will regularly communicate with all municipalities on progress during the process of finalising the SCOA for local government.

Financial applications (systems) and the impact of SCOA

As part of the SCOA project, National Treasury commissioned a parallel project to investigate financial applications (systems) in use by municipalities and compatibility of current financial applications (systems) in amongst others, accommodating the proposed segments of the SCOA for local government.

The implementation of SCOA is highly dependent on typical business processes to be accommodated in modules to standardise transactions in the application of the classification framework. Uniform business processes and typical transaction is a pre request for SCOA to achieve comparable results throughout local government.

To this end National Treasury issued MFMA Circular No.57 – Municipal Financial Systems and Processes which can be accessed at:

<http://mfma.treasury.gov.za/Circulars/Pages/default.aspx>

The objective of the circular was to inform municipalities of the investigation into local government financial systems and processes and to outline the procedure that municipalities need to comply with when considering a replacement of their core financial systems.

Municipalities are reminded that MFMA Circular No. 57 is still applicable and that the replacement of the core financial system prior to the regulation of the SCOA for local government could result in potential fruitless and wasteful expenditure for municipalities.

In the lead up to the regulation of a SCOA for local government and subsequent implementation by municipalities, National Treasury will continue with its research into local government financial applications (systems) and engage with relevant stakeholders in ensuring a conducive and enabling environment is created which will accommodate and facilitate the implementation of the SCOA for local government.

Municipalities are strongly advised not to proceed with any configuration or upgrades to their current core financial systems in anticipation of SCOA; any configuration or upgrades at this stage must be considered premature as the SCOA for local government has not been finalised. As the research and other concurrent projects are undertaken National Treasury will regularly update municipalities on progress and other requirements impacting on municipalities from a financial application (systems) perspective.

Management accounting and tariff setting

In addition to the special project on financial applications (systems) and processes (as discussed above) National Treasury commissioned a further project dealing specifically with management accounting (costing) and the subsequent impact on tariff setting.

Municipalities are increasingly under recovering the cost associated with trading services i.e. electricity, water, waste management and waste water management and this position is further exacerbated by the fact that no consideration is given to overhead costing and the influence on the total cost of providing the service. This in turn impacts on tariff setting and in many instances municipalities are cross subsidising a trading service from property rates revenue; a totally defective approach to pricing and tariff setting of municipal trading services.

The Technical Committee on Finance (TCF) endorsed a pilot project to be undertaken at a local municipality in reviewing and researching an appropriate cost management methodology for local government. The project involved unpacking the adopted municipal budget for the 2012/13 financial year, evaluating cost distribution tools and methodologies and testing appropriateness of applications. The first phase of the project is nearing completion and a guideline will be distributed early in 2013 providing municipalities with a generic management accounting methodology.

In addition to the guideline, the research work has informed the design principles for a segment within the SCOA for local government. This will provide municipalities with not only pure accounting functionality as part of SCOA but also the key dimension of management accounting. In finalisation of SCOA for local government and ensuring the alignment between the Municipal Budget and Reporting Regulations, in-year reporting and annual financial systems National Treasury envisages additions to the Municipal Budget and Reporting Regulations going forward.

Further guidance around tariff setting for main trading services is supplied in the section of this Circular dealing with revising of rates, tariff and other charges.

Municipal Budget and Benchmark Engagements and timeframes for tabling MTREF'S

National Treasury has institutionalised two formal annual engagements with the 17 non-delegated municipalities, namely the Mid-year Budget and Performance Assessment Review and the Municipal Budget and Benchmark Engagement.

The Municipal Budget and Benchmark Engagements are intended to provide a platform by which the tabled budgets are independently analysed and assessed by National Treasury and the respective provincial treasuries. These formal engagements conclude with findings and recommendations being supplied to the respective municipalities in a formal report which must be considered by the budget steering committee prior to the finalisation of the budget to be tabled in council for consideration and approval to the end of May.

Although the 17 non-delegated municipalities have welcomed these engagements and are of the opinion that it strengthens the overall municipal budgeting process, concern has been raised over the scheduling of the engagements; engagements historically scheduled starting middle of April and subsequently municipalities find it difficult to incorporate key findings and recommendations into their final budgets prior to consideration and approval by the municipal council.

Municipalities are advised to consider earlier tabling of the 2013/14 budgets and MTREF's; ***last week of February, first week of March 2013***. The request for early tabling will have the following advantages by:

- Provide for a lead-time for municipalities to incorporate the findings and recommendations of the engagements by the National Treasury and respective provincial treasuries on the 2013/14 budgets and MTREF's into their final budgets and MTREF's prior to tabling for considered and approval by the municipal council;

- Provide for a wider engagement window for the National Energy Regulator of South Africa (NERSA) to consider the proposed electricity tariff structures within their regulatory processes prior to adoption by the municipality; early tabling will empower municipalities to incorporate any comments and recommendations received by NERSA prior to finalisation of the 2013/14 budgets and MTREF's for consideration and approval (further guidance around tariff setting and the NERSA process is supplied in the section of this Circular dealing with revising of rates, tariff and other charges); and
- Provide for a wider window for public participation as required by the MFMA; an area where municipalities are generally weak and needs specific attention and improvement.

Headline inflation forecasts

Municipalities must take the following inflation forecasts into consideration when preparing their 2013/14 budgets and MTREF. Again this information will be updated in a further Budget Circular to be issued after the tabling of the National Budget on 27 February 2013.

Fiscal year	2011	2012	2013	2014	2015
	Actual	Estimate	Forecast		
CPI Inflation	5.0%	5.7%	5.5%	5.1%	4.9%

Source: Medium Term Budget Policy Statement 2012

Revising rates, tariffs and other charges

When municipalities and municipal entities revise their rates, tariffs and other charges for their 2013/14 budgets and MTREF's, they need to take into account the labour (i.e. the wage agreements with unions) and other input costs of services provided by the municipality or entity, the need to ensure financial sustainability, local economic conditions and the affordability of services, taking into consideration the municipality's indigent policy. Municipalities should also take into account relevant policy developments in the different sectors (such as the *inclining block tariff* (IBT) proposals from the National Energy Regulator of South Africa (NERSA)).

Municipalities should continue to explore appropriate ways of structuring the tariffs for utility services to encourage more efficient use of these services and to generate the resources required to fund the maintenance, renewal and expansion of the infrastructure required to provide the services.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges at levels that reflect an appropriate balance between the interests of poor households, other customers and ensuring the financial sustainability of the municipality. For this reason municipalities must justify in their budget documentation all increases in excess of the 6 per cent upper boundary of the South African Reserve Bank's inflation target.

NERSA's process to approve electricity tariffs

It is important that municipalities and NERSA work together to ensure that the process of approving electricity tariffs does not disrupt the process of compiling municipal budgets or compromise community consultations on the budget. It is for this reason that section 43 of the MFMA reads:

- 43 (1) If a national or provincial organ of state in terms of a power contained in any national or provincial legislations determines the upper limits of a municipal tax or tariff, such determination takes effect for municipalities on a date specified in the determination.
- (2) Unless the Minister on good grounds approves otherwise, the date specified in a determination referred to in subsection (1) may-
- (a) if the determination was promulgated on or before 15 March in a year, not be a date before 1 July in that year; or
 - (b) if the determination was promulgated after 15 March in a year, not be a date before 1 July in the next year.

Owing to the delay in Eskom's tariff increase application, NERSA has indicated that they will only be in a position to finalise Eskom's application by 28 February 2013. NERSA has indicated that this would affect the decision on the determination of the municipal tariffs and limit the ability of NERSA to meet the 15 March 2013 deadline. NERSA has subsequently applied to the Minister for extension of the deadline as contained in Section 43 of the MFMA.

Considering the pending extension application by NERSA, municipalities are advised as follows as it relates to NERSA's regulatory process over municipal electricity tariff determination:

- i. Municipalities are to formulate their electricity tariff structures for the 2013/14 budgets and MTREF's based on the indicative 14.4 per cent increase as detailed below and NERSA guidelines. This must inform the tabled 2013/14 budgets and MTREF prior to community consultation;
- ii. submit a tariff application to NERSA containing all the required information by 28 February 2013; and
- iii. NERSA to finalise the municipal electricity determination process by the 26 April 2013, including formal feedback to municipalities for incorporation into the final 2013/14 budgets and MTREF.

Municipalities are reminded to submit all outstanding D-forms to NERSA. The deadline for submission was 30 October 2012. NERSA will not be in a position to evaluate municipal tariff applications in the absence of complete D-forms.

NERSA will have to consider the fact that the municipal electricity tariff structure was based on the indicative 14.4 per cent increase and adjust their comments to individual municipalities based on the actual tariff determination to be made available on 28 February 2013; municipalities will in turn, have to incorporate NERSA's comments in the finalisation of their 2013/14 budgets and MTREF's prior to the MFMA deadline of 31 May 2013 for tabling, consideration and approval by the municipal council.

Where a municipality can demonstrate that it has complied with (i), (ii) and (iii) above, and that NERSA did not issue a final determination by 26 April 2013, the municipality will be entitled to use the tariffs for 2013/14 set out in its original application to NERSA.

To facilitate NERSA's regulatory processes as it relates to reviewing the proposed municipal electricity tariff structures, municipalities are advised to consider earlier tabling of the 2013/14 budgets and MTREF's; ***last week of February, first week of March***. Adherence to earlier tabling directly implies that municipalities will be in a position to submit their municipal electricity tariff structures to NERSA by the latest 28 February 2013; earlier tabling would mean that municipalities would be in the finalisation stages of their budget compilation process, and subsequently the proposed municipal electricity tariffs should be finalised.

It needs to be noted that the outlined process is an exception and will not be repeated in subsequent financial years; NERSA will be approving a five-year multi-year price determination (MYPD) from the 2013/14 financial year.

Eskom bulk tariff increases

Eskom submitted a 16 per cent bulk electricity price increase application to NERSA for the 2013/14 financial year. Should this bulk electricity price increase be approved the indicative increase for municipalities is 14.4 per cent for the 2013/14 financial year.

Municipalities are advised to structure their 2013/14 electricity tariffs based on the 14.4 per cent guideline and provide for a 16 per cent increase in the cost of bulk purchases for the tabled 2013/14 budgets and MTREF. Once the final bulk electricity price is available the information will be communicated to municipalities in a further Budget Circular for the 2013/14 financial year to be issued shortly after the tabling of the National Budget, including a multi-year Eskom bulk electricity price increase.

Municipalities are urged to examine the cost structure of their electricity undertakings and apply to NERSA for electricity tariff increases that are cost reflective and ensure continued financial sustainability.

National Treasury supports the use of the following formula, proposed by NERSA, for calculating municipal electricity tariff increases:

$$MG = (B \times BPI) + (S \times SI) + (R \times RI) + (C \times CCI) + (OC \times OCI)$$

Where:

MG = % Municipal Guideline Increase
 B = % Bulk purchases
 BPI = % Bulk purchase increase
 S = % Salaries
 SI = % Salaries increase
 R = % Repairs
 RI = % Repairs increase
 C = % Capital charges
 CCI = % Capital charges increase
 OC = % Other costs
 OCI = % Other costs increase

All cost shares and increases must relate to the electricity function of the municipality

Where a municipality's evaluation of its cost structure results in a lower or higher tariff increase to that proposed by NERSA, the municipality must structure its tariffs accordingly and ensure it provides the necessary motivation and information in its tariff application to NERSA.

Inclining block tariffs (IBT) for electricity

Municipalities are urged to design an IBT structure that is appropriate to its specific circumstances, and ensures an appropriate balance between 'low income customers' and other domestic, commercial and business customers, and the financial interests of the municipality.

It is also important that any proposed IBT is fully aligned to the principles set out in the *South African Electricity Supply Industry: Electricity Pricing Policy* (EPP), including the principle that electricity tariffs must be cost reflective and that any cross-subsidies should be explicit.

A municipality must structure its IBT tariff according to its own specific circumstances and ensure that it provides the necessary motivation and information to NERSA in its tariff

application. In this regard, municipalities need to pay careful attention to determining an appropriate level of cross-subsidisation between the different IBT blocks given the profile of its customer base, and also have regard to the price elasticity of the demand for electricity.

Water and sanitation tariffs must be cost-reflective

Municipalities are reminded to review the level and structure of their water and sanitation tariffs carefully with a view to ensuring:

- Water and sanitation tariffs are on aggregate fully cost-reflective – including the bulk cost of water, the cost of maintenance and renewal of purification/treatment plants and network infrastructure, and the cost of new infrastructure;
- Water and sanitation tariffs are structured to protect basic levels of service; and
- Water and sanitation tariffs are designed to encourage efficient and sustainable consumption (e.g. through inclining block tariffs).

If a municipality's water and sanitation tariffs are not fully cost reflective, the municipality should develop a pricing strategy to phase-in the necessary tariff increases in a manner that spreads the impact on consumers over a period of time. However, all municipalities should aim to have appropriately structured, cost-reflective water and sanitation tariffs in place by 2014.

To mitigate the need for water tariff increases, municipalities must put in place an appropriate strategy to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service, and not simply attributed to water 'losses'.

Municipalities' not already calculating and reporting non-revenue water in accordance with the International Water Association (IWA) standards as required by the Department of Water Affairs (DWA) should contact DWA for assistance in this regard. National Treasury is working with DWA to publish this information in the near future.

Solid waste tariffs

Municipalities are once again reminded that in many instances waste tariffs do not cover the cost of providing the different components of the service. Where this is the case, municipalities should aim to have appropriately structured, cost-reflective solid waste tariffs in place by 2015.

The tariffs for solid waste management must take into account that it is good practice to maintain a cash-backed reserve to cover the future costs of rehabilitating landfill sites.

Municipalities are encouraged to explore alternative methodologies to manage solid waste, including recycling and incineration in plants that use the heat energy to generate electricity.

Funding choices and management issues

Municipalities are once again reminded that given on-going economic pressures, the revenue side of municipal budgets will continue to be constrained, so they will again need to make some very tough decisions on the expenditure side this year. Priority still needs to be given:

- Ensuring that drinking water and waste water management meets the required quality standards at all times;
- Protecting the poor;

- Supporting meaningful local economic development (LED) initiatives that foster micro and small business opportunities and job creation;
- Securing the health of their asset base (especially the municipality's revenue generating assets) by increasing spending on repairs and maintenance;
- Expediting spending on capital projects that are funded by conditional grants; and
- Ensuring that borrowed funds are invested in revenue generating assets as part of the capital programme.

Municipalities must also ensure that their capital budgets reflect consistent efforts to address the backlogs in basic services and the renewal of the infrastructure of existing network services.

Employee related costs

Municipalities must take into account the multi-year Salary and Wage Collective Agreement for the period 1 July 2012 to 30 June 2015. The agreement provides for a wage increase based on the average CPI for the period 1 February 2012 until 31 January 2013, plus 1.25 per cent for the 2013/14 financial year.

Considering that municipalities will be preparing and finalising their respective 2013/14 MTREF for tabling as per the MFMA prior to the announcement of the final CPI for the relevant period, municipalities will have to provide for assumed budget growth as it relates to employee related costs.

In this regard municipalities are advised that average CPI for the period November 2011 to October 2012 is 5.74 per cent which compares well to the estimate of 5.7 per cent for 2012 as provided for in the 2012 Medium Term Budget Policy Statement. Municipalities are therefore advised to provide for increases related to salaries and wages for the 2013/14 budget and MTREF as follows:

2013/14 Financial Year – 6.95 per cent (5.7 per cent plus 1.25 per cent)
2014/15 Financial Year – 6.5 per cent (5.5 per cent plus 1 per cent)

Once the final average CPI for the period 1 February 2012 until 31 January 2013 is available municipalities will be in a position to adjust their 2013/14 budget and MTREF prior to tabling for consideration and approval to the end of May 2013; it is not envisaged that the actual CPI will be a significant deviation from the guidelines and should therefore not have a detrimental impact on the tabled budget prior to community consultation.

In addition to considering the actual salary and wage increases municipalities are reminded to accurately budget for actual positions and vacancies as per the organisational structure of the municipality and notch increments where applicable. Municipalities are also reminded that supporting tables SA22 (Summary councillor and staff benefits), SA23 (Salaries, allowances and benefits of political office bearers/councillors/senior managers) and SA24 (summary of personnel numbers) as part of the Municipal Budget and Reporting Regulations need to be accurately completed. Municipalities are urged to provide a narrative to the budget document explaining the numbers and budget appropriations.

Excessive expenditure on overtime has been increasingly observed in National Treasury's analysis of municipal budgets. In certain instances overtime can account for as much as 8 per cent of the employee related costs. Although overtime is considered acceptable, as it relates to essential services; an excessively high allocation could be an indication of performance inefficiencies. Overtime is an expensive form of remuneration and can easily be abused. Should excessive overtime be found to be legitimate it could be an indication that the

organisational structure is insufficiently funded and hence would require funds being rather appropriated against vacancies. Based on the most recent Budget and Benchmark Engagements with the non-delegated municipalities, overtime as a percentage of total remuneration averaged 4.5 per cent. As a guideline, municipalities are advised that a percentage above 5 per cent would require further investigation; it needs to be noted that this percentage is based on total municipal remuneration and individual functions will differ owing to the nature of the service rendered.

Debt impairment, depreciation, and other non-cash expenditure items

Municipalities have recently raised concern over the classification of non-cash flow expenditure being classified as unauthorised owing to overspending; such expenditure relates to debt impairment, depreciation and asset impairment, and transfers and grants as appropriated in Table A4 (Budgeted Statement of Financial Performance: revenue and expenditure) of the MBRR.

Although these expenditures are considered non-cash items as there is no transaction with the 'outside world', an under provision during the budget compilation process is a material misstatement of the surplus/(deficit) position of the municipality. This could be associated with poor budgeting and financial management or events that gave rise to the asset and debt impairment were unknown at the time of budget finalisation and adoption. Nevertheless, the Auditor-General must express an opinion in relation to non-cash items as it relates to unauthorised expenditure resulting from overspending. In this regard Table A4 (Budgeted Statement of Financial Performance: revenue and expenditure) must be read in conjunction with supporting Table SA1 of the MBRR. Although National Treasury understands that budgeting for certain non-cash flow expenditure such as investment property impairment is extremely difficult owing to the nature of the transaction; other non-cash flow expenditure such as debt impairment and depreciation are more predictable and should be informed by actual municipal performance and intended capitalisation of property, plant and equipment during the budget year.

Municipalities are advised to carefully project and appropriate expenditure against non-cash items during the budget compilation process in proactively dealing with possible instances of unauthorised expenditure. Section 160(2) of the Constitution provides that a council may not delegate the approval of budgets or the imposition of rates, taxes, levies and duties. In other words, *only the council may make decisions related to the raising of municipal revenues and approving (or authorising) the spending of those revenues through the budget or an adjustments budget.*

The council can only make valid expenditure decisions through a budget or an adjustments budget. It follows that **only** the council may authorise instances of unauthorised expenditure, and **council must do so through an adjustments budget.** This is the rationale for the provisions in regulation 23(6) of the Municipal Budget and Reporting Regulations (MBRR) governing when council may authorise unauthorised expenditure in an adjustments budget.

Renewal and repairs and maintenance of existing assets

It is observed that budget appropriations for renewal and operational repairs and maintenance of existing asset infrastructure is still not receiving adequate priority regardless of guidance supplied in MFMA Circular No. 55 – Municipal Budget Circular of the 2011/12 MTREF.

Municipalities are therefore once again reminded of the guidelines as supplied in MFMA Circular No. 55. For the 2013/14 budgets and MTREF's municipalities must take into consideration:

- Where the municipality allocates less than 40 per cent of its 2013/14 Capital Budget (as reflected on Table A9) to the renewal of existing assets it must provide a detailed explanation and assurance that the budgeted amount is adequate to secure the ongoing health of the municipality's infrastructure supported by reference to its asset management plan;
- Where the budgeted amounts for repairs and maintenance reflected on Table A9 are less than 8 per cent of the asset value (write down value) of the municipality's Property Plant and Equipment (PPE) as reflected in the municipality's 2011/12 annual financial statements, the municipality must provide a detailed explanation and assurance that the budgeted amount is adequate to secure the ongoing health of the municipality's infrastructure supported by reference to its asset management plan; and
- In the case of a municipality that received an audit qualification related to its assets register, where the budgeted amounts for repairs and maintenance reflected on Table A9 are less than 10 per cent of the municipality's operating expenditure on Table A4, the municipality must provide a detailed explanation and assurance that the budgeted amount is adequate to secure the ongoing health of the municipality's infrastructure supported by reference to its asset management plan.

Municipalities are also reminded of the disclosure requirements of the Municipal Budget and Reporting Regulations as it relates to supporting table SA1; this table requires the disclosure of operational repairs and maintenance against employee related costs, other materials, contracted services and other expenditure. Municipalities are further reminded of the importance of supporting tables SA34 a, b, c and d which provide an analysis of capital asset renewal and operational repairs and maintenance; a strategically important expenditure for local government.

National Treasury, along with provincial treasuries, will assess what each municipality has budgeted for repairs and maintenance, and renewal projects as part of the overall assessment of municipal budgets.

Furthermore, municipalities are reminded that reporting on asset renewal and repairs and maintenance has been institutionalised as part of the in-year Section 71 reporting process and publication of municipal performance. It would be in the best interest of municipalities and the community to ensure they firstly prioritise expenditure against this strategic expenditure imperative and accurately and transparently appropriate expenditure in the budget compilation process.

Eliminating non-priority spending

The *2012 Medium-term Budget Policy Statement* (MTBPS) highlighted the need for resource allocation to be prioritised in expanding public-sector investment. The MTBPS further emphasises the need for government to step up its efforts to combat waste, inefficiency and corruption. Municipalities must therefore pay special attention to controlling unnecessary spending on nice-to-have items and non-essential activities.

To illustrate the point, it has come to the attention of National Treasury that municipalities are incurring excessive expenditure on membership and other related costs associated with ***The South African Municipal Sports and Recreation Association (SAMSRA)***. SAMSRA is an organisation catering for the physical, emotional and psychological well-being of local government practitioners, including councillors. Spending excessive amounts on travelling, accommodation and entertainment related to SAMSRA is totally unacceptable and could be classified as fruitless and wasteful expenditure. Municipalities have indicated that in certain instances they are forced to budget as much as R600 000.00 per annum for the municipal

games hosted by SAMSRA. Furthermore, it has also come to our attention that municipalities apply for sponsorship in the name of the municipality and not SAMSRA - a practice that has significant implications from a supply chain management perspective and is tantamount to irregular expenditure. Municipalities are advised to halt this bad practice immediately and are reminded of the need for resource allocation to be prioritised in expanding public-sector investment, considering the challenging economic landscape.

The following additional examples of non-priority expenditure have been observed, and municipalities are reminded that they need to be eliminated:

- i. excessive sponsorship of music festivals, beauty pageants and sporting events, including the purchase of tickets to events for councillors and/or officials;
- ii. public relations projects and activities that are not centred on actual service delivery or are not a municipal function (e.g. celebrations; gala dinners; commemorations, advertising and voter education);
- iii. LED projects that serve the narrow interests of only a small number of beneficiaries or fall within the mandates of other government departments such as the Department of Agriculture;
- iv. excessive catering for meetings and other events, including the use of public funds to buy alcoholic beverages;
- v. arranging workshops and events at expensive private venues, especially ones outside the municipality (as opposed to using the municipality's own venues);
- vi. excessive printing costs (instead of maximising the use of the municipality's website, including providing facilities for the public to access the website);
- vii. excessive luxurious office accommodation and office furnishings;
- viii. foreign travel by mayors, councillors and officials, particularly 'study tours';
- ix. excessive councillor and staff perks such as luxurious mayoral cars and houses, notebooks, IPADS and cell-phone allowances; travel and subsistence allowances. Municipalities are reminded that in terms of section 7 (1) of the Remuneration of Public Office-bearers Act, 1998 (Act No.20 of 1998) the Minister for Cooperative Governance and Traditional Affairs must determine the limit of salaries and allowances of the different members of municipal councils and any budget provision may not be outside this framework;
- x. excessive staff in the office of the mayor – particularly the appointment of political 'advisors' and 'spokespersons';
- xi. all donations to individuals that are not made in terms of the municipality's indigent policy or a bursary scheme; for instance donations to cover funeral costs (other than pauper burials which is a district municipality function);
- xii. costs associated with long-standing staff suspensions and the legal costs associated with not following due process when suspending or dismissing staff, as well as payment of severance packages or 'golden handshakes'; and
- xiii. the use of consultants to perform routine management tasks, and the payment of excessive fees to consultants.

Budget management issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54 and 55 with regards to the following issues:

1. Mayor's discretionary funds and similar discretionary budget allocations – National Treasury regards allocations that are not designated for a specific purpose to be bad practice and discourages them (refer to MFMA Circular 51).
2. Unallocated ward allocations – National Treasury does not regard this to be a good practice, because it means that the tabled budget does not reflect which ward projects are planned for purposes of public consultation and council approval (refer to MFMA Circular 51).
3. New office buildings – Municipalities are required to send detailed information to National Treasury if they are contemplating building new main office buildings (refer to MFMA Circular 51).
4. Virement policies of municipalities – Municipalities are reminded of the principles that must be incorporated into municipal virements policies (refer to MFMA Circular 51).
5. Providing clean water and managing waste water – Municipalities are reminded to include a section on 'Drinking water quality and waste water management' in their 2013/14 budget document supporting information (refer to MFMA Circular 54).
6. Renewal and repairs and maintenance of existing assets – Allocations to repairs and maintenance, and the renewal of existing infrastructure must be prioritised. Municipalities must provide detailed motivations in their budget documentation if allocations do not meet the benchmarks set out in MFMA Circular 55.
7. Budgeting for an operating deficit – Over the medium term, a municipality should budget for a moderate surplus on its Budgeted Statement of Financial Performance so as to be able to contribute to the funding of the Capital Budget. If the municipality's operating budget shows a deficit it is indicative that there are financial imbalances that need to be addressed (refer to MFMA Circular 55).
8. Credit cards and debit cards linked to municipal bank accounts are not permitted – On 02 August 2011 National Treasury issued a directive to all banks informing them that as from 01 September 2011 they are not allowed to issue credit cards or debit cards linked to municipal bank accounts (refer to MFMA Circular 55).

Conditional transfers to municipalities

As indicated above, National Treasury will issue a further Budget Circular for the 2013/14 financial year shortly after the tabling of the National Budget on 27 February 2013. This Circular will deal with any new conditional grant issues and processes related to the management of conditional grants.

Municipalities need to take note that National Treasury intends placing increased emphasis on the discrepancies between in-year reporting and the annual financial statements as part of the next conditional grant roll-over application process; in this regard municipalities are requested to improve on the quality of the quarterly sign-off process of Section 71 reports. National Treasury has also observed that municipalities continuously restate historical numbers as part of the compilation of the annual financial statements; especially as it relates to conditional grants. Although an accepted accounting practice, the misuse of this practice is problematic and municipalities are advised to act transparently when compiling annual financial statements. Should municipalities unjustifiably continue with the restatement of historic figures, National Treasury will have to institute additional measures in consultation with the Office of the Accountant General to limit continued reoccurrence.

At this stage in the budget process, municipalities are advised to use the indicative numbers for 2013/14 in the 2012 Division of Revenue Act to compile their budgets. This document is available on National Treasury's website at:

<http://www.treasury.gov.za/legislation/acts/2012/Default.aspx>

Conditional grant issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54 and 55 with regards to the following issues:

1. Accounting treatment of conditional grants – Municipalities are reminded that in accordance with accrual accounting principles, conditional grants should only be treated as 'transfers recognized' revenue when the grant revenue has been 'earned' by incurring expenditure in accordance with the conditions of the grant.
2. VAT on conditional grants: SARS has issued a specific guide to assist municipalities meeting their VAT obligations – **VAT 419 Guide for Municipalities**. To assist municipalities accessing this guide it has been placed on the National Treasury website at: <http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx>
3. Interest received and reclaimed VAT in respect of conditional grants: Municipalities are reminded that in MFMA Circular 48, National Treasury determined that:
 - Interest received on conditional grant funds must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions; and
 - 'Reclaimed VAT' in respect of conditional grant expenditures must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions.
4. Appropriation of conditional grants that are rolled over – As soon as a municipality receives written approval from National Treasury that its unspent conditional grants have been rolled-over it may proceed to spend such funds (refer to MFMA Circular 51 for other arrangements in this regard).
5. Pledging of conditional grant transfers – the 2013 Division of Revenue Bill will contain a provision that allows municipalities to pledge their conditional grants. The end date for the pledges is extended to 2015/16. The process of application as set out in MFMA Circular 51 remains unchanged.
6. Separate reporting for conditional grant roll-overs – National Treasury has put in place a separate template for municipalities to report on the spending of conditional grant roll-overs. Municipalities are reminded that conditional grant funds can only be rolled-over once, so if they remain unspent in the year in which they were rolled-over they MUST revert to the National Revenue Fund.
7. Payment schedule – National Treasury has instituted an automated payment system of transfers to municipalities in order to ensure appropriate safety checks are put in place. Only the National Treasury approved and verified primary banking details would be used for effecting transfers.

The Municipal Budget and Reporting Regulations

National Treasury has released Version 2.5 of Schedule A1 (the Excel Formats). This version incorporates minor changes (see Annexure A). Therefore ALL municipalities MUST use this version for the preparation of their 2013/14 Budget and MTREF.

Download Version 2.5 of Schedule A1 by clicking [HERE](#)

The Municipal Budget and Reporting Regulations are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver services by facilitating improved financial sustainability and better medium term planning. The regulations, formats and associated guides etc. are available on National Treasury's website at:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx>

All municipalities must prepare budgets in accordance with the regulations

Municipalities are reminded that the regulations apply to all municipalities and municipal entities as from 1 July 2009.

All municipalities and municipal entities must prepare annual budgets, adjustments budgets and in-year reports for the 2013/14 financial year in accordance with the Municipal Budget and Reporting Regulations. In this regard, municipalities must comply with both:

- The formats set out in Schedules A, B and C; and
- The relevant attachments to each of the Schedules (the Excel Formats).

If a municipality fails to prepare its budget, adjustments budget and in-year reports in accordance with the relevant formats, actions the National Treasury will take includes:

- The municipality will be required to resubmit their documentation in the regulated format by a date determined by the National Treasury;
- The municipality's non-compliance with the required formats will be reported to the Auditor-General; and
- A list of municipalities that fail to comply with the required formats will be tabled in Parliament and the provincial legislatures.

Assistance with the compilation of budgets

If you require advice with the compilation of your budgets, the budget documents or Schedule A1 please direct your enquiries as follows:

Municipalities in...	Responsible NT officials	Tel. No.	Email
Eastern Cape	Nozipho Molikoe	012-315 5662	Nozipho.Molikoe@treasury.gov.za
	Ansie Myburgh	012-315 5173	Ansie.Myburgh@treasury.gov.za
Free State	Vincent Malepa	012-315 5539	Vincent.Malepa@treasury.gov.za
	Kgomotso Mokienie	012-315 5866	Kgomotso.Mokienie@treasury.gov.za
Gauteng	Nozipho Molikoe	012-395 5662	Nozipho.Molikoe@treasury.gov.za
	Nonhlanhla Motaung	012-315 6051	Nonhlanhla.Motaung@treasury.gov.za
KwaZulu-Natal	Johan Botha	012-315 5171	Johan.Botha@treasury.gov.za
Limpopo	Bernard Mokgabodi	012-315 5936	Bernard.Mokgabodi@treasury.gov.za
	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Jordan Maja	012-315 5663	Jordan.Maja@treasury.gov.za
	Anthony Moseki	012-315 5174	Anthony.Moseki@treasury.gov.za
Northern Cape	Marli J van Rensburg	012-315 5303	Marli.Jansenvanrensburg@treasury.gov.za
	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
North West	Willem Voigt	012-315 5830	Willem.Voigt@treasury.gov.za
	Sadesh Ramjathan	012-315 5101	Sadesh.Ramjathan@treasury.gov.za
Western Cape	Vuyo Mbunge	012-315 5661	Vuyo.Mbunge@treasury.gov.za
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
Technical issues with Excel formats	Ilze Baron	012-395 6742	Ilze.Baron@treasury.gov.za

End to the phasing in of formats and tables

This will be the fourth year that all municipalities are required to prepare their annual budgets in accordance with the Municipal Budget and Reporting Regulations. National Treasury therefore expects all municipalities to provide a complete set of information in their annual budget tables, as well as the supporting tables (Schedule A1). All municipalities are once again reminded that the tabled budget including all supporting documents and completed A1 Schedule of the Municipal Budget and Reporting Regulations must be submitted to the National Treasury and respective provincial treasuries prior to the budget and benchmarking exercise.

National Treasury, working with the provincial treasuries, will carry out a compliance check and where municipalities have not provided complete information, the budgets will be referred back to the municipalities, and an appropriate letter will be addressed to the Mayor and municipal manager. Municipal managers are reminded that the annual budget must be accompanied by a 'quality certificate' in accordance with the format set out in item 27 of Schedule A in the Municipal Budget and Reporting Regulations.

Consolidated budgets and reports for municipalities with entities

A municipality that has one or more municipal entities is required to produce:

- An annual budget, adjustment budgets and monthly financial statements for the parent municipality in the relevant formats; and
- A consolidated annual budget, adjustments budgets and monthly financial statements for the parent municipality and all its municipal entities in the relevant formats.

*Municipalities are reminded, that with effect from 1 July 2011, municipalities that have municipal entities must submit their **consolidated** annual budget, **consolidated** adjustment budgets and **consolidated** quarterly financial information to the National Treasury Local Government Database.*

In addition, the A Schedule that the municipality submits to National Treasury must be the consolidated budget for the municipality (plus entities) and not the budget of the parent municipality.

This is to ensure that there is consistency of reporting both across municipalities, but also in respect of the individual municipality with municipal entities.

Completion of service delivery information on Table A10

Similar to the previous budget compilation process, municipalities are reminded that Table A10 is becoming an increasingly important source of information on actual service delivery and service delivery backlogs; during the assessment of the 2012/13 budgets and MTREF's it was observed that the information provided in this Table A10 lacks credibility and compromises transparency and accountability of the entire budget process.

National Treasury plans to prepare a special report on this service delivery information for Parliament in the second half of 2013. It is therefore important for each municipality to ensure its information is up-to-date and accurate. In addition, during the assessment of the 2013/14 budgets and MTREF's specific attention will be given to Table A10 by National Treasury and all respective provincial treasuries. Municipalities are advised to give particular attention with the completion of Table A10 in ensuring the information accurately depicts the actual position

of the municipality. In completing Table A10 care must be given the unit of measure i.e. kilolitres, kilowatt-hour etc.

MBRR issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54 and 55 with regards to the following issues:

1. Budgeting for revenue and 'revenue foregone' – The 'realistically anticipated revenues to be collected' that must be reflected on the Budgeted Statement of Financial Performance (Tables A2, A3 and A4) must exclude 'revenue foregone'. The definition of 'revenue foregone' and how it is distinguished from 'transfers and grants' is discussed in MFMA Circular 51.
2. Preparing and amending budget related policies – Information on all budget related policies and any amendments to such policies must be included in the municipality's annual budget document (refer to MFMA Circular 54).
3. 2013/14 MTREF Funding Compliance Assessment – All municipalities are required to perform the funding compliance assessment outlined in *MFMA Funding Compliance Guideline* and to include the relevant information outlined in MFMA Circular 55 in their 2012/13 budgets (refer to MFMA Circular 55).

Budget process and submissions for the 2013/14 MTREF

Over the past number of years there have been significant improvements in municipal budget processes. Municipalities are encouraged to continue their efforts to improve their budget processes based on the guidance provided in previous MFMA Circulars.

Once more, municipalities are reminded that the IDP review process and the budget process should be combined into a single process.

Submitting budget documentation and schedules for 2013/14 MTREF

To facilitate oversight of compliance with Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that **immediately** after an annual budget is tabled in a municipal council it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. The deadline for such submissions is Tuesday, **10 April 2013**.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted **within ten working days** after the council has approved the annual budget. So if the council only approves the annual budget on 29 June 2013, the final date for such a submission is Thursday, **12 July 2013**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and all the supporting tables (SA1 – SA37) in both printed and electronic format;

- the draft service delivery and budget implementation plan in both printed and electronic format;
- in the case of approved budgets, the council resolution;
- Signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations; and
- Signed Budget Locking Certificate as found on the website.

Municipalities are required to send electronic versions of documents and the A1 schedule to lgdocuments@treasury.gov.za.

If the budget documents are too large to be sent via email (exceeds 4MB) please submit to lgbigfiles@gmail.com; any problems experienced in this regard can be made with Elsabe Rossouw (email: Elsabe.Rossouw@treasury.gov.za).

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents

Ms Linda Kruger
National Treasury
40 Church Square
Pretoria, 0002

For posted documents

Ms Linda Kruger
National Treasury
Private Bag X115
Pretoria, 0001

After receiving tabled budgets, National Treasury will complete a compliance checklist. This checklist will indicate the level of compliance to the Municipal Budget and Reporting Regulations. A copy of the checklist will be sent to the municipality in order to facilitate improvements in the quality of tabled and approved budgets. Please review the municipality's performance last year, and ensure that the gaps are addressed.

Budget reform returns to the Local Government Database for publication

For publication purposes, municipalities are still required to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database. *The old formats may not be used to submit 2013/14 budget information.* All municipalities must have already migrated to using the aligned version of the electronic returns. All returns are to be sent to lgdatabase@treasury.gov.za.

The new aligned electronic returns may be downloaded from National Treasury's website at the following link: http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx.

Dealing with reporting inconsistencies

In achieving reporting consistency across all municipalities' the following needs to be given specific attention:

- *Reporting on property rates and revenue foregone*
When reporting Property Rates on the electronic returns submitted to lgdatabase@treasury.gov.za, municipalities are required to do so in the GFS function **Budget and Treasury Office** to promote consistent reporting by all municipalities. Revenue foregone must be divided into the 4 GFS functions (Water, Electricity, Waste

Management and Waste Water Management as well as Property rates (in the BTO function) and accounted for on supporting Table A1 of the MBRR.

- **Tariffs**

Municipalities are required to complete supporting Tables SA13a and SA13b and Table SA14. Table SA13a has been locked as part of the release of the updated Version 2.5 A1 Schedule. It is the intention of National Treasury to assess and analyse this information across all municipalities going forward. In addition, this information will be incorporated into the next Local Government Budget and Expenditure Review.

Publication of budgets on municipal websites

In terms of section 75 of the MFMA all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <http://mfma.treasury.gov.za/Pages/Default.aspx>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

Contact



Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post Private Bag X115, Pretoria 0001
Phone 012 315 5009
Fax 012 395 6553
Website <http://www.treasury.gov.za/default.aspx>

JH Hattingh

Chief Director: Local Government Budget Analysis

11 December 2012

Annexure A – Changes to Schedule A1 – the ‘Excel formats’

As noted above, National Treasury has released Version 2.5 of Schedule A1 (the Excel Formats). It incorporates the following changes:

No.	Sheet	Amendment	Reason
1	SA8	Insertion of quantum of water and electricity losses.	Simplification of data gathering for mid-year assessment purposes.
2	SA22, SA23, SA24	Insertion of new footnote.	To clearly state that the personnel figures captured in the budget are only valid at the adoption date of the budget.
3	SA24	Insertion of new footnote.	To clarify that headcount figures must include budgeted vacancies and current staff in order to improve alignment of figures with the municipal organogram.
4	SA13	SA 13 has been split into two separate sheets – SA13a – Service Tariffs by Category SA13b – Service Tariffs by Category (explanatory).	To facilitate the collection of consistent information on municipal tariff structures.



Municipal Budget Circular for the 2013/14 MTREF

This circular provides further guidance to municipalities and municipal entities for the preparation of their 2013/14 Budgets and Medium Term Revenue and Expenditure Framework (MTREF). It must be read together with all previous MFMA Budget Circulars.

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1 Key focus areas for the 2013/14 budget process

The 2013 Budget Review notes that spending plans outlined in the 2013 Budget continue to support government's commitment to broadening service delivery and expanding investment in infrastructure, while taking account of the constrained fiscal environment. South Africa's economy has continued to grow, but at a slower rate than projected at the time of the 2012 Budget. GDP growth reached 2.5 per cent in 2012 and is expected to grow at 2.7 per cent in 2013, rising to 3.8 per cent in 2015. Inflation has remained moderate, with consumer prices rising by 5.7 per cent in 2012 and projected to increase by an average of 5.5 per cent a year over the period ahead.

Municipalities are reminded that the economic outlook is, however constrained by a difficult global environment and domestic restructuring. Due to lower-than-projected economic growth and revenue underperformance, government has adjusted the spending plans presented in the 2012 Medium Term Budget Policy Statement. Savings have been made at every level of government to moderate the fiscal deficit while supporting economic recovery. Expenditure has been trimmed in areas that will not adversely affect service delivery, or where programmes are underperforming. Within this economic climate the budget framework still provides for average annual real growth in consolidated government spending of 2.3 per cent over the MTEF period.

The medium-term expenditure framework (MTEF) uses the National Development Plan (NDP) as a point of departure. The NDP sets out an integrated strategy for accelerating growth, eliminating poverty and reducing inequality by 2030. The NDP supported by the New Growth Path and other programmes provides a platform to look beyond the current constraints to the transformation imperatives over the next 20 to 30 years. The NDP emphasises the need to lower the cost of living for households and reduce the cost of doing business for small and emerging enterprise. These objectives need to take into account fiscal sustainability, which ensures that progress will not be interrupted or reversed. This will also entail shifting the composition of spending from consumption towards capital investment.

Government already funds many of the programmes highlighted in the NDP. Road and rail infrastructure, for example, receive significant support over the three-year spending period and there will be major investments in public transport and human settlements. The economic competitiveness and support package will receive R14.9 billion over the spending period to give effect to various growth policies, including the New Growth Path and the Industrial Policy Action Plan. The Minister of Finance stated in his 2013 Budget Speech:

"The NDP reminds us that South Africa needs to invest in a strong network of economic infrastructure designed to support the country's medium- and long-term economic and social objectives".

Expenditure-control systems across government will be revised over the period ahead. There will be tighter rules for intergovernmental transfers, especially for infrastructure projects. Measures will be taken in supply chain management to make it harder for tender processes to be manipulated and to avoid situations where government pays above-market prices for goods and services, including local government.

Given the economic realities and the fact that recovery is likely to be slow, municipalities are once again reminded to adopt a conservative approach when projecting their expected revenues and cash receipts. Municipalities should also pay particular attention to the affordability of tariff increases especially on main services, managing all revenue and expenditure and cash streams effectively, and carefully evaluating all spending decisions.

Considering the accountability cycle of local government, municipalities are urged to carefully consider the objectives of the NDP and National Growth Path. As a sphere of government, municipalities are required to incorporate the objectives of these initiatives after consideration of the Spatial Development Frameworks (SDF) into their Integrated Development Plan (IDP) which should directly inform prioritised budget allocations within the medium-term revenue and expenditure framework (MTREF) of each municipality. Other variables that also need to be considered while compiling the 2013/14 MTREF budgets include the impact of 2011 Census on the IDP and more specifically backlogs and the 'poorest of the poor' (indigent), as well as spatial targeting of infrastructure investment.

Municipalities will have to revise their spending plans and reprioritise funds to ensure key objectives are achieved and well-performing programmes are supported. Expenditure plans need to reflect both the medium-term investment plans and long-term goals identified in the National Development Plan. Over the next three years, government, as a whole, will have to learn to do more with less. The efficiencies that are achieved will protect public finances and enable the country to accelerate development when economic conditions improve. Local government must ensure that efficiency gains, eradication of non-priority spending and the reprioritisation of expenditure relating to core infrastructure inform the next planning framework of all municipalities.

2 Division of Revenue Bill 2013

2.1 Additional allocations to local government 2013

The 2013 Budget Review and the 2013 Division of Revenue Bill indicate that over the 2013 MTEF, R277.7 billion will be transferred directly to local government and a further R21.5 billion has been allocated to indirect grants. Direct transfers to local government in 2013/14 account for 8.9 per cent of national government's non-interest expenditure and when indirect transfers are included this amount rises to 9.5 per cent. An amount of R5.4 billion is added to the local government equitable share to meet the rising costs of providing municipal services and to help rural municipalities, and R9.2 billion is added to direct conditional grants, which include the new municipal water infrastructure, public transport network operations and integrated city development grants. A further R5 billion is added to indirect transfers, through which national departments and public entities provide infrastructure and services on behalf of municipalities.

Local government allocations receive additional funds to address among others:

- Compensate for the rising costs of providing free basic water and electricity to poor households;
- Accelerate provision of access to clean water through bulk and reticulation projects;
- Accelerate provision of access to electricity and improving the sustainability of access through the refurbishment of key infrastructure;
- Expand the collection and use of data on the condition of municipal roads;
- Increasing the number of interns with infrastructure-related skills working in municipalities;
- Host the 2014 African Nations Championship (once off grant); and
- Promote more spatially integrated and efficient cities.

This means the baseline allocations to local government for the 2013/14 are R40.6 billion to the local government equitable share and R34.5 billion for conditional grants, capacity building and other. By 2015/16 these allocations are envisaged to have increased to R50.2 billion and R40.6 billion respectively. Municipalities must ensure that their tabled budgets

reflect the equitable share and conditional grant allocations set out in the 2013 Division of Revenue Bill.

This document is available on National Treasury's website at:

<http://www.treasury.gov.za/documents/national%20budget/2013/default.aspx>

In addition, National Treasury will send out 'allocation letters' informing each municipality of its equitable share, national conditional grants and provincial transfers (as reflected in the relevant provincial budget and gazette).

2.2 Impact of Census 2011

The results of the latest national census were released by Statistics South Africa in October 2012. According to the 2011 Census, the population of some municipalities grew by over 50 per cent between 2001 and 2011, while others experienced a decline in population. Some provinces recorded significantly smaller populations in the 2011 Census than had been previously estimated, including KwaZulu-Natal, Eastern Cape, Limpopo and the Free State. Gauteng has the highest population increase of close to 1 million people. Transfers to municipalities will significantly be affected by this data as the data used in the local government equitable share and municipal infrastructure grant have been updated to reflect these changes.

In future the local government equitable share formula data for the number of households and those falling below the affordability threshold per municipality will be updated each year using average annual household growth in each municipality between the 2001 and 2011 Census. This data will be used to estimate future growth. The estimated total number of households reflected in the formula will be adjusted each year to balance with Statistics South Africa's mid-year population estimate (for the purposes of calculating these estimates, it will be assumed that average household size remains constant in future years). It is assumed that municipalities that experienced negative household growth between 2001 and 2011 will have zero growth in future. The credibility of estimates will be constantly reviewed and this methodology will be updated to reflect any municipal-level population estimates endorsed by Statistics South Africa or any municipal-level survey or census.

Census data used in the local government equitable share formula is available at:

http://www.statssa.gov.za/publications/Census%202011_data_supplied_to_National_Treasury.asp

Statistics South Africa has indicated that the detailed 2011 Census data per municipality will be made available at the end of March 2013. Municipalities must ensure they carefully analyse and evaluate the results; the 2011 Census results will have to be incorporated into the planning framework of all municipalities especially as it relates to backlogs in services, bulk master infrastructure plans and integrated infrastructure expansion.

2.3 Local Government Equitable Share Review

In terms of section 227 of the Constitution, local government is entitled to an equitable share of nationally raised revenue to enable it to provide basic services and perform its allocated functions. The local government equitable share is an unconditional transfer that supplements the income that municipalities can raise from the sources of own revenues available to them (including property rates and service charges). The equitable share provides funding for municipalities to deliver free basic services to poor households and subsidises the cost of administration and other core services for those municipalities that have the least potential to cover these costs from their own revenues.

The share of national revenue allocated to local government through the equitable share is determined in the national budget process and endorsed by Cabinet (the vertical division). Local government's equitable share is divided among the country's 278 municipalities using a formula (the horizontal division); this formula has been amended and updated and will be introduced in 2013/14, following a review conducted by the National Treasury, the Department of Cooperative Governance and the South African Local Government Association, with assistance from the Financial and Fiscal Commission and Statistics South Africa, as well as extensive consultation with municipalities.

The formula applies a revenue-adjustment factor that will direct funding for institutional and community services to municipalities that cannot meet these costs from their own revenues. The new formula and updated population data (2011 Census) will result in significant changes in allocations to local governments. More funding will be allocated to municipalities that have higher poverty rates and consequently less ability to raise their own revenue.

The local government equitable share formula uses demographics and other data to determine each municipality's share of the local government equitable share. It has three parts, made up of five components:

- The first part of the formula consists of the *basic services component*, which provides for the cost of free basic services for poor households.
- The second part enables municipalities with limited own resources to afford basic administrative and governance capacity and perform core municipal functions. It does this through three components:
 - The *institutional component* provides a subsidy for basic municipal administrative costs.
 - The *community services component* provides funds towards the provision of core municipal services not included under basic services.
 - The *revenue adjustment factor* ensures that funds from this part of the formula are only provided to municipalities with limited potential to raise own revenues. Municipalities least able to fund these costs from their own revenues should receive the most funding.
- The third part of the formula provides predictability and stability through a *correction and stabilisation factor*, which ensures that all of the formula's guarantees can be met.

The structure of the formula is summarised in the box below:

Structure of the local government equitable share formula

$$LGES = BS + (I + CS) \times RA \pm C$$

where

LGES is the local government equitable share

BS is the basic services component

I is the institutional component

CS is the community services component

RA is the revenue adjustment factor

C is the correction and stabilisation factor

The new formula for the local government equitable share provides more households with a subsidy for free basic water, electricity, sanitation and refuse-removal services. For the 2013 MTEF, the indicative allocations for 2014/15 and 2015/16 have been calculated assuming electricity bulk price increases of 16 per cent, water bulk increases of 7.2 per cent, inflation of 5.1 per cent in 2014/15 and 4.9 per cent in 2015/16 and household growth in line with the period between 2001 and 2011. These variables will be updated in future budgets to reflect any changes in the growth in prices or estimates of population growth. Such updates will result in changes to the allocations to municipalities, and indicative allocations for future years will change to reflect adjustments in these variables.

The threshold for receiving free basic services rises from R800 per month (in 2001 prices) to R2 300 per month (in 2011 prices). The formula also provides funds for the institutional costs of municipalities and for community services; such as parks, recreation and fire fighting.

Importantly, although the affordability threshold that informs the equitable share formulae is set at R2 300 per month, municipalities are not specifically required to use this threshold in their individual indigent policies. Where municipalities have a different affordability threshold than the R2 300 per month as part of their indigent policy, they would need to clearly justify this position in the narrative to the budget document. As part of the Municipal Budget and Benchmark Engagements, National Treasury and the respective provincial treasuries will assess this component of the municipality's indigent policy.

With the introduction of the new equitable share formula and the updated 2011 Census data used in the formula, some municipalities will experience large changes in their equitable share allocations. To smooth the impact of these changes and give municipalities time to adjust (both for municipalities with increasing and decreasing allocations), the new allocations will be phased in over five years. For municipalities with smaller allocations under the new formula, the phase-in mechanism will measure the difference between the municipality's old and new allocations and will close this gap by 20 per cent each year. This means that in the first year, a municipality will only experience a change equivalent to 20 per cent of the gap between their allocations under the old and the new formulas, in the second year they will experience a 40 per cent change, and so on until in the fifth year their allocation is determined entirely through the new formula.

In compiling their 2013/14 MTREF Budgets municipalities must ensure they accurately budget for the actual gazetted equitable share allocations as per the 2013 DoRA.

A full description of the new formula is provided in Annexure W1 (Explanatory memorandum to the division of revenue). This document as well as a summary version of the formula are available on National Treasury's website at:

<http://www.treasury.gov.za/documents/national%20budget/2013/review/default.aspx>

In addition, more details on how the cost estimates were calculated can be found in the discussion paper on the proposed structure of the new local government equitable share formulae. This document is available on National Treasury's website at:

http://mfma.treasury.gov.za/Media_Releases/LGESDiscussions/Pages/default.aspx

3 Macro-economic performance and projections

3.1 Inflation forecasts

Municipalities must take the following macro-economic forecasts into consideration when preparing their 2013/14 budgets and MTREF –

Fiscal year	2010/11 Actual	2011/12 Actual	2012/13 Estimate	2013/14 Forecast	2014/15 Forecast	2015/16 Forecast
Real GDP growth	3.4	3.1	2.5	3.0	3.6	3.8
CPI inflation	3.8	5.6	5.6	5.6	5.4	5.4

Source: Budget Review 2013

Note that the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

3.2 Employee related costs

Municipalities must take into account the multi-year Salary and Wage Collective Agreement for the period 1 July 2012 to 30 June 2015. The agreement provides for a wage increase based on the average CPI for the period 1 February 2012 until 31 January 2013, plus 1.25 per cent for the 2013/14 financial year.

In this regard municipalities are advised that average CPI for this period is 5.6 per cent. Municipalities are therefore advised to provide for increases related to salaries and wages for the 2013/14 budget year of 6.85 per cent (5.6 per cent plus 1.25 per cent). The agreement also provides for a 1 per cent increase for the 2014/15 financial year. In this regard, municipalities may provide for a 6.4 per cent (5.4 per cent plus 1 per cent) increase for the 2014/15 budget year.

Municipalities are once again reminded to accurately budget for actual positions and vacancies as per the organisational structure of the municipality and notch increments where applicable. Municipalities are also required to accurately complete supporting tables SA22 (Summary councillor and staff benefits), SA23 (Salaries, allowances and benefits of political office bearers/councillors/senior managers) and SA24 (summary of personnel numbers) as part of the Municipal Budget and Reporting Regulations. Municipalities are also required to provide a narrative to the budget document explaining the personnel numbers and budget appropriations.

4 Revising rates, tariffs and other charges

In addition to the issues dealt with in MFMA Budget Circular 66, municipalities are advised to note the following:

4.1 Eskom bulk tariff increases

The Eskom price increase of bulk electricity supplied to municipalities will increase by 8 per cent on 1 July 2013. NERSA approved an annual 8 per cent increase in the bulk price of electricity in terms of the third multi-year price determination application applicable for the period 2013/14 to 2017/18. The full media statement detailing NERSA's decision to approve an 8 per cent increase can be accessed at: www.nersa.org.za.

NERSA is in the process of determining a guideline increase for municipal electricity tariffs. They have indicated that they will only be in a position to finalise this guideline by the end of March 2013. Bulk electricity as a cost driver can contribute as much as 75 per cent of municipalities' electricity function, and considering that the average wage increase (a significant cost component of the municipal electricity function) for the 2013/14 Financial Year is 6.85 per cent (5.6 per cent plus 1.25 per cent) municipalities are advised to limit electricity increases to between 7.5 and 8.0 per cent. National Treasury will consult with NERSA on the methodology applied in determining the municipal tariff increase and communicate with all municipalities once the final guideline is available (envisaged for the end of March 2013).

Municipalities are urged to examine the cost structure of their electricity undertakings and apply to NERSA for electricity tariff increases that are cost reflective to ensure continued financial sustainability.

National Treasury supports the use of the following formula, proposed by NERSA, for calculating municipal electricity tariff increases:

$$MG = (B \times BPI) + (S \times SI) + (R \times RI) + (C \times CCI) + (OC \times OCI)$$

Where:

MG = % Municipal Guideline Increase
B = % Bulk purchases
BPI = % Bulk purchase increase
S = % Salaries
SI = % Salaries increase
R = % Repairs
RI = % Repairs increase
C = % Capital charges
CCI = % Capital charges increase
OC = % Other costs
OCI = % Other costs increase

All cost shares and increases must relate to the electricity function of the municipality

Where a municipality's evaluation of its cost structure results in a lower or higher tariff increase to that proposed by NERSA, the municipality must structure its tariffs accordingly and ensure it provides the necessary motivation and information in its tariff application to NERSA.

4.2 Inclining block tariffs (IBT) for electricity

Municipalities are urged to design an IBT structure that is appropriate to its specific circumstances, and maintains an appropriate balance between 'low income customers' and other domestic, commercial and business customers, and the financial interests of the municipality.

It is also important that any proposed IBT is fully aligned to the principles set out in the *South African Electricity Supply Industry: Electricity Pricing Policy* (EPP), including the principle that electricity tariffs must be cost reflective and that any cross-subsidies should be explicit.

A municipality must ensure that it provides the necessary motivation and information to NERSA in its tariff application. In this regard, municipalities should pay careful attention to determining an appropriate level of cross-subsidisation between the different IBT blocks given the profile of its customer base, and also have regard for the price elasticity of the demand for electricity.

4.3 Process for NERSA approval of municipal electricity tariffs

It is important that municipalities and NERSA work together to ensure that the process of approving electricity tariffs does not disrupt the process of compiling municipal budgets or compromise community consultations on the budget. In terms of section 43 (2) of the MFMA, the Minister of Finance may, on good grounds, approve that tariffs determined by NERSA after 15 March 2013 be implemented by municipalities from 1 July 2013.

Owing to the delay in finalising Eskom's approved tariff increase (announced 28 February 2013) NERSA has indicated that this would affect the timelines in the determination of the municipal guideline tariff. As a result, NERSA does not anticipate meeting the 15 March 2013 deadline and has applied to the Minister for extension, as provided for in Section 43 of the MFMA.

Considering the pending extension application by NERSA, municipalities are advised as follows, as it relates to NERSA's regulatory process over municipal electricity tariff determination:

- Municipalities are to formulate their electricity tariff structures for the 2013/14 budgets and MTREF's based on the indicative 7.5 to 8.0 per cent increase as discussed in paragraph 4.1 above. This must inform the tabled 2013/14 budget and MTREF prior to community consultation. Please note that this is an indicative increase for budget preparation purposes and does not replace the formal NERSA processes. As soon as available, the indicative electricity tariff increase needs to be updated in terms of NERSA's approved tariff increase for 2013/14;
- Submit a tariff application to NERSA containing all the required information as soon the budget is tabled in council prior community consultation; the latest possible date being 31 March 2013. Municipalities are however urged to supply NERSA with their tariff applications earlier than this date to facilitate the entire process; and
- NERSA is to finalise the municipal electricity determination process by the 26 April 2013, including formal feedback to municipalities for incorporation into the final 2013/14 budgets and MTREF.

Municipalities are once again reminded to submit all outstanding D-forms to NERSA. The deadline for submission was 30 October 2012. NERSA will not be in a position to evaluate municipal tariff applications in the absence of complete D-forms.

It has come to the attention of National Treasury that several municipalities impose electricity tariff increases without undergoing the necessary NERSA tariff application process. Municipalities should take note that the NERSA electricity tariff application process is a legislative requirement and municipalities that fail to adhere to the application process are acting outside the ambit of the law.

5 Reporting

Currently all 278 municipalities report through the section 71 in-year reporting framework to both the National Treasury and respective provincial treasuries as informed by the MFMA and Municipal Budget and Reporting Regulations (MBRR). In terms of the local government reform roadmap, the next step will be to improve the quality and reliability of reported financial performance. To this end, with effect of 1 July 2013 various refinements and amendments will be made to the section 71 in-year reporting framework which municipalities need to be aware of and proactively gear themselves for full compliance and implementation.

5.1 Unbundling of debtors figures

The MBRR and section 71 in-year reporting framework provides for the disclosure of outstanding debtors and the age analysis of all outstanding debtors. Budget Table A6 (Statement of Budgeted Financial Position) of the MBRR provides for the disclosure of outstanding debtors at an aggregated level and is supported by Table SA3 (Supporting Detail to Budgeted Financial Position). In terms of the section 71 in-year reporting framework the return form AD: Age Analysis of Debtors is currently utilised in collecting detail relating to outstanding debtors.

Municipalities will be required to further unbundle debtors; in-year reporting refinements will include the unbundling of government debtors into national and provincial departments and the disclosure of the interest component of outstanding debtors separately. This information is critical in unpacking and understanding debt owed to municipalities and the impact of such debt on financial sustainability. This is also required to limit the use of 'other debtors' in the reporting returns; 'other debtors' as a percentage of outstanding debtors is unacceptably high and municipalities are urged to limit the use of 'other debtors'.

Further guidance will be supplied to all municipalities in due course as to the reporting refinements and additional requirements. Municipalities are therefore advised to diligently and attentively budget for all outstanding debtors on Table A6 (Statement of Budgeted Financial Position) of the MBRR and supporting Table SA3 (Supporting Detail to Budgeted Financial Position) as part of the 2013/14 MTREF budget compilation process.

Municipalities are further reminded that the in-year reporting for the balance sheet (which includes outstanding debtors and creditors) must reflect the financial position of the municipality at that point in time (snapshot). Reporting in terms of the Statement of Financial Position (Balance Sheet) must not be informed by monthly movements.

5.2 Investments

The MBRR also provides for the disclosure of all investment information. In terms of the budget, Table A6 (Statement of Budgeted Financial Position) of the MBRR provides for the disclosure of all investments at an aggregated level and is supported by Table SA15 (Investment Particulars by Type) and Table SA16 (Investment particulars by maturity); reporting on investments is undertaken through return form BSAC: Statement of Financial Position Actual.

Municipalities will be required to further unbundle investments aligned to the reporting requirements contained in the supporting tables to the MBRR (Table SA15 and Table SA16). Further guidance will be supplied to all municipalities in due course as to the reporting refinements and additional requirements. Municipalities are therefore advised to diligently and attentively budget for all investments on Table A6 (Statement of Budgeted Financial Position) of the MBRR and supporting Tables SA15 and SA16 (Investment particulars by type and maturity).

5.3 Variances between 4th quarter section 71 results and annual financial statements

In terms of the verification process for the fourth quarter of the 2011/12 financial year, differences have been observed by National Treasury between the section 71 in-year reported figures and the figures contained in the 2011/12 annual financial statements for both the debtors and creditors age analyses (electronic return forms AD and AC). Ideally these two sources of municipal performance and financial position information should reconcile, which is currently not the case.

Municipalities are reminded that the section 71 in-year reporting framework provides the basis for National Treasury's monitoring and oversight. The Local Government Database is utilised in the compilation of various publications such as the Quarterly Section 71 Publication, State of Local Government Finances Report, and the biennial Local Government Budget and Expenditure Review as well as acting as an early warning system for local government. In addition, the aggregated outcomes are utilised in the formulation of policy responses to local government such as funding and grant structures. It's therefore extremely important that the reported figures are a true reflection of the municipality's performance and financial position, regardless of source.

Although National Treasury understands that the time lapse between the fourth quarter and finalization of the annual financial statements could result in the restating of figures, we would expect these variances to be restricted to a minimum. Significant variances indicate that the municipality merely completes and report through Section 71 as a compliance requirement and limited care is applied in ensuring the accuracy of year-end results. Variances of up to 100 per cent have been observed between the 4th quarter reported balances for outstanding creditors and debtors and that of the AFS.

As part of the current verification process National Treasury has determined a variance threshold of 10 per cent between figures reported in the 4th quarter of the 2011/12 financial year for outstanding creditors and debtors when compared to the AFS. Where variances are in excess of the 10 per cent threshold, those municipalities will receive correspondence in due course affording them an opportunity to clarify and rectify these differences and also to indicate proposed remedial actions to be instituted to avoid similar occurrences in future.

5.4 Appropriation statement (Reconciliation: Budget and in-year performance)

In terms of the Standards of GRAP 24 on Presentation of Budget Information in Financial Statements municipalities are required to present their original and adjusted budgets against actual outcome in the annual financial statements; this is considered an appropriation statement and the comparison between the budget and actual performance should be a mirror image of each other as it relates to the classification and grouping of revenue and expenditure as has been the case in a national and provincial context. This statement is subject to auditing and accordingly supporting documentation would be required to substantiate the compilation of this statement.

Municipalities will be required to populate a comprehensive appropriation statement (reconciliation between budget, adjustments budget and yearend position) with the compilation of the 2012/13 annual financial statements.

As part of the SCOA classification process perfect alignment between the Municipal Budget and Reporting Regulations and specimen annual financial statements will facilitate the compilation of an appropriation statement and ensure compliance to the Standards of GRAP 24.

During the compilation of the 2013/14 MTREF budgets, municipalities need to carefully consider how revenue and expenditure appropriations are classified with the objective of facilitating the compilation of a comprehensive yearend appropriation statement for the 2013/14 AFS. The format of the appropriation statement is attached as Annexure B. The complete Excel document can be accessed on the National Treasury website at:

<http://mfma.treasury.gov.za/Circulars/Pages/default.aspx>

5.5 Additional in-year reporting requirements

In future municipalities will be required to provide additional information and supporting documentation to the National Treasury as part of the submission of the Section 71 input forms. This information will assist in improving the quality of the quarterly published local government performance information. Additional information and supporting documentation includes:

- An extract of the trial balances from the general ledger;
- Copies of the actual monthly bank statements (reflecting the opening and closing bank balances) for the primary bank account;
- Bank reconciliation for the reporting period in the primary bank account; and
- Copies of the quarterly tabled section 71 documents in the prescribed Schedule C format including the applicable council resolution.

5.6 Municipal water infrastructure grant and non-revenue water

The 2013 DoRA introduces a new grant namely; the Municipal Water Infrastructure Grant to be administered by the Department of Water Affairs. The grant is aimed at accelerating the delivery of clean water to communities that do not have access to basic water services. The grant provides funding for municipalities to plan and implement various projects; including the construction of new infrastructure and the refurbishment and extension of existing water schemes. The grant has an allocation of R4.3 billion over the 2013 MTEF. Access to clean water must be considered a strategic priority for local government, especially when considering objectives of the new Municipal Water Infrastructure Grant.

According to the latest National Non-Revenue Water Assessment Report ([The state of non-revenue water in South Africa, Report TT522-12](#); www.wrc.org.za); recently released by the Water Research Commission and the Department of Water Affairs, more than 50 per cent of municipalities cannot provide a water balance. These municipalities cannot determine whether demand for water exceeds supply or quantify the extent to which non-revenue water influences water security and financial sustainability.

Considering this strategic imperative, managing non-revenue water becomes a critical aspect of accelerating the delivery of clean water to communities. Municipalities are required to ensure appropriate measurement and reporting of all water losses as per the national targets, and to ensure a common understanding and alignment between technical and financial departments on water loss issues. Inconsistencies have been observed in the methodology applied by municipalities in reporting water losses.

Municipalities are reminded that they are required to report on both apparent (commercial) and real (physical) losses as per the Modified International Water Association (IWA) Water Balance for South Africa. Municipalities are referred to the 2011 Local Government Budget and Expenditure Review (pages 131 to 140) for further information. The document can be accessed at:

<http://www.treasury.gov.za/publications/igfr/2011/lq/default.aspx>

In addition municipalities can email Paul Herbst (HerbstP@dwa.gov.za) at the Department of Water Affairs should further assistance be required in applying the measures.

The water balance and non-revenue water statistics needs to be updated on at least a quarterly basis and reported to the SALGA's benchmarking system at <http://www.munibench.co.za/>. This data will subsequently be shared with other stakeholders including municipalities for the purpose of benchmarking municipal progress and performance. It is also the intention of National Treasury to include this information in the quarterly section 71 publications and all municipalities are urged to ensure they accurately report this information going forward.

5.7 Integrated City Development Grant

The Integrated City Development Grant is a new grant introduced in the 2013 DoRA that can potentially be accessed by metropolitan municipalities. The grant will support metropolitan municipalities to identify and establish integration zones within cities, including the establishment of measureable performance objectives, indicators and targets. Metropolitan municipalities will also be assisted to plan and programme a series of catalytic investments within these integration zones. The establishment of the zones will firstly, allow all public interventions to be focussed in an identified spatial context in order to leverage a private investment response. Secondly, it will enable all spheres of government to measure and manage the change of the spatial form and pace in our cities.

Metropolitan municipalities are currently participating in the development of indicators that will be used to measure and reward performance in subsequent years of the grant. The indicators will eventually need to be mainstreamed into city planning (such as the IDP and SDBIP) and budgeting.

Guidelines for the implementation of the Integrated City Development Grant will be made available in due course to all the metropolitan municipalities.

6 Funding choices and management issues

6.1 Benefits to councillors and mayors

In terms of section 167(2) of the MFMA, any remuneration paid in cash or kind to a person as a political office-bearer or as a member of a political structure of a municipality, other than is provided for in the framework of the Remuneration of Public Office Bearers Act, 1998 (Act No. 20 of 1998), is regarded as irregular expenditure. This remuneration includes any bursary, loan, advance or other benefit.

[The Determination of Upper Limits of Salaries, Allowances and Benefits of Different Members of Municipal Councils \(Government Gazette No. 35962\)](#) creates allowance for 'tools of trade'. As defined in the Gazette, tools of trade are the resources or enabling facilities provided by a municipal council to a councillor to enable effective and efficient fulfilment of his/her duties in the most cost effective manner, and at all times remain the assets of the municipality. Section 14 of the Gazette details the tools of trade that may be extended to councillors. Government Gazette No. 35962 can be accessed at:

<http://www.info.gov.za/view/DownloadFileAction?id=180122>

Municipalities are reminded to adhere strictly to the gazetted limits and provisions.

In the event that expenditure outside the set limits has already been incurred, the municipality must recover that remuneration from the political office-bearer or member and may not write-off any expenditure incurred in paying or giving that remuneration. This expenditure will be

classified as irregular expenditure and the Auditor General will be instructed to audit accordingly.

6.2 Cellular telephone (mobile) and data contract policy

It has to come to the attention of National Treasury that there are efficiency leakages in the way that municipalities manage costs associated with cellular telephones and mobile data (3G). National Treasury has come across instances where municipalities are spending tens of thousands on individual contracts per month. This situation must be urgently addressed by all municipalities in ensuring cost efficiency and value for money for the tax payer.

Where such a policy is not already in place, municipalities are required to compile and approve a cellular telephone (mobile) and data (3G) policy with effect of 1 July 2013. The policy must set upper monthly limits for costs associated with these expenses and the 2013/14 MTREF budget must be compiled in line with these limits.

National Treasury will request the Auditor General to audit against the policy for the 2013/14 financial year and where it is found that expenditure was incurred outside the limits contained in the policy framework, such expenditure will be classified as fruitless and wasteful expenditure as part of the 2013/14 audit finding.

7 Conditional transfers to municipalities

Section 214 of the Constitution provides for national government to transfer resources to municipalities in terms of the annual Division of Revenue Act (DoRA) to assist them in exercising their powers and performing their functions. These allocations are announced annually in the national budget. Transfers to municipalities from national government are supplemented with transfers from provincial government. Further, transfers are also made between district municipalities and local municipalities.

The DoRA provides for funds to be allocated in different 'schedules'. Each of the schedules provide for grants of a particular type as follows:

Schedule 1		Equitable division of revenue raised nationally among the three spheres of government
Schedule 2		Determination of each province's equitable share of the provincial sphere's share of revenue raised nationally (as a direct charge against the National Revenue Fund)
Schedule 3		Determination of each municipality's equitable share of the local government sphere's share of revenue raised nationally
Schedule 4	Part A	Allocations to provinces to supplement the funding of programmes or functions funded from provincial budgets
	Part B	Allocations to municipalities to supplement the funding of programmes or functions funded from municipal budgets
Schedule 5	Part A	Specific purpose allocations to provinces
	Part B	Specific purpose allocations to municipalities
Schedule 6	Part A	Allocations-in-kind to provinces for designated special programmes
	Part B	Allocations-in-kind to municipalities for designated special programmes

Schedule 7	Part A	Provision to specifically cater for immediate release of funds to provinces for disaster response
	Part B	Provision to specifically cater for immediate release of funds to municipalities for disaster response

It is important that the transfers applicable to municipalities are made transparently, and properly captured in municipalities' budgets. In this regard, regulation 10 of the *Municipal Budget and Reporting Regulations* provides guidance on when municipalities should reflect a transfer or donation in their budgets. Note that promises of funds that do not meet the requirements set out in regulation 10 must not be included in the municipality's budget.

Municipalities are advised not to accept transfers from national or provincial departments that are not gazetted in terms of the 2013 Division of Revenue Act (once enacted) or the relevant provincial budget, or that are not related to a properly approved agency agreement. Such ad hoc transfers are very often unauthorised expenditure at the national and provincial level, and are invariably related to fiscal dumping.

Also note that grants-in-kind (e.g. capital assets transferred by a district to a local municipality) need to be budgeted for as a 'transfer or grant' on Table A4 by the district municipality (and not on their Table A5 Capital Budget – since the expenditure does not get capitalised), and as a 'contributed asset' on Table A4 by the local municipality, and from there directly on Table A6 Budget Financial Position.

In support of regulation 10 of the *Municipal Budget and Reporting Regulations*, the 2013 Division of Revenue Bill provides that –

1. In terms of section 15, National Treasury is required to publish in the *Government Gazette* the allocations and indicative allocations for all national grants to municipalities;
2. In terms of section 29, each provincial treasury is required to publish in the *Government Gazette* the allocations and indicative allocations per municipality for every allocation to be made by the province to municipalities from the province's own funds; and
3. In terms of section 28, each category C municipality must indicate in its budget all allocations from its equitable share and conditional allocations to be transferred to each category B municipality within the category C municipality's area of jurisdiction.

The Government Gazette reflecting the allocations and indicative allocations for all national grants to municipalities will be available within 14 days of the 2013 Division of Revenue Act being signed into law at the following address:

<http://www.treasury.gov.za/legislation/bills/2013/Default.aspx>

In addition, National Treasury publishes a payment schedule that sets out exactly when the equitable share and national conditional grant funds are to be transferred to municipalities. This will be available at:

http://www.treasury.gov.za/legislation/mfma/media_releases/Municipal%20Payment%20Schedule/

7.1 Timing of municipal conditional grant transfers

In order to facilitate synchronisation of the national / provincial financial year (1 April to 31 March) with the municipal financial year (1 July to 30 June), the 2013 Division of Revenue Bill requires that all equitable share and Schedule 4 and 5 conditional allocations to municipalities must be transferred to municipalities within the period 1 July 2013 to 31 March 2014.

Municipalities must not accept any equitable share, Schedule 4 and Schedule 5 transfers from national or provincial departments outside of these timeframes.

National and provincial departments are also advised to only transfer other grant funds and to only make agency payments to municipalities within the period 1 July 2013 to 31 March 2014. This is to ensure the municipality is able to include such funds on its budget for 2013/14 and to ensure that reporting on the use of the funds is properly aligned across the national, provincial and municipal financial years.

7.2 Payment schedule for transfers

National Treasury has instituted an automated payment system for transfers to municipalities in order to ensure appropriate safety checks are put in place.

Section 22 of the 2013 Division of Revenue Bill requires transfers to municipalities to be made as per the approved payment schedule published by National Treasury. Through this system, any transfers not in line with the payment schedule will be rejected. In addition, *if the payment details of the municipality are not up-to-date the transfers will also be rejected.*

7.3 Provincial payment schedules

The payment schedules that provincial treasuries are required to submit to National Treasury in terms of section 29(5) of the 2013 Division of Revenue Bill will be published on National Treasury's website, along with the national payment schedule.

7.4 Responsibilities of transferring and receiving authorities

The legal obligations placed on transferring and receiving officers in terms of the 2013 Division of Revenue Bill are very similar to previous requirements. National Treasury intends ensuring strict compliance in order to improve spending levels, and the quality of information relating to the management of conditional grants.

Municipalities are again reminded that compliance with the annual Division of Revenue Act is the responsibility of the municipal manager as the "receiving officer". The municipal manager is responsible for, among other things, the tabling of monthly reports in council on whether or not the municipality is complying with the Division of Revenue Act. He/she is also responsible for reporting on any delays in the transfer or the withholding of funds. Failure on the part of a municipal manager to comply with the Act will have financial implications for the municipality as it will lead to the municipality losing revenue when funds are stopped and/or reallocated.

Where the municipality is unable to comply, or requires an extension, the municipal manager must apply to the National Treasury and provide comprehensive motivation for the non-compliance.

7.5 Unspent conditional grant funds for 2012/13

To bring legal certainty to the process of managing unspent conditional grant funds, section 21 of the 2013 Division of Revenue Bill contains all provisions relating to the treatment of unspent conditional grant funding.

The process to ensure the return of unspent conditional grants for the 2012/13 financial year will be managed in accordance with section 21 of the Division of Revenue Bill. In addition to the previous MFMA circulars, the following practical arrangements will apply –

- Step 1: Municipalities must submit their June 2013 conditional grant expenditure reports according to section 71 of MFMA reflecting all accrued expenditure on conditional grants.

- Step 2: When preparing their annual financial statements a municipality must determine what portion of each national conditional allocation it received remained unspent as at 30 June 2013. These amounts **MUST** exclude all interest earned on conditional grants and all VAT related to conditional grant spending that has been *reclaimed from SARS*, which must be disclosed separately.
- Step 3: If the receiving officer wants to motivate in terms of section 21(5)(b) of the Division of Revenue Bill 2013 that the funds have been spent or are committed to identifiable projects or wants to propose an alternative payment method or schedule the required information must be submitted to National Treasury by 30 August 2013. **National Treasury will not consider any rollover requests that are incomplete (see item 7.6 below) or that are received after this deadline.**
- Step 4: National Treasury will confirm in writing whether or not the municipality may retain as a rollover any of the unspent funds because they are committed to identifiable projects or whether it has agreed to any alternative payment methods or schedules by 1 October 2013.
- Step 5: A municipality must return the remaining unspent conditional grant funds that are not subject of a specific repayment agreement with National Treasury to the National Revenue Fund by 21 October 2013. Failure to return these unspent funds by this date will constitute financial misconduct in terms of section 34 of the Division of Revenue Act.
- Step 6: Any unspent conditional grant funds that should have been repaid to the National Revenue Fund by 21 October 2013 will be offset against the municipality's November equitable share allocation.

All the calculations of the amounts to be surrendered to the National Revenue Fund will be audited by the Auditor-General.

7.6 Criteria for the rollover of conditional grant funds

Municipalities may not rollover unspent conditional grant spending in terms of section 28(2)(e) of the MFMA (read together with regulation 23(5) of the Municipal Budget and Reporting Regulations) because they are national/provincial funds. The applicable rollover process is then given effect through the national/provincial adjustments budget in October/November each year. In this regard refer to MFMA Budget Circular No. 51 for more information.

Section 21 of the 2013 Division of Revenue Bill requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When applying to retain unspent conditional allocations committed to identifiable projects or requesting a rollover in terms of section 21(2) of the Division of Revenue Act, municipalities must supply National Treasury with the following information –

1. A formal letter addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of section 21(2) of the 2013 of DoRA;
2. List of all the projects that are linked to the unspent conditional grants;
3. Evidence that work on each of the projects has commenced, namely either of the following:
 - a. Proof that the project tender was published and the period for tender submissions closed before 30 June; or
 - b. Proof that a contract for delivery of the project was signed before 30 June.
4. A progress report on the state of implementation of each of the projects;

5. The amount of funds committed to each project, and the conditional allocation from which the funds come;
6. An indication of the time-period within which the funds are to be spent; and
7. Proof that the Chief Financial Officer is permanently appointed. ***No rollover requests will be considered for municipalities with vacant or acting chief financial officers.***

If any of the above information is not provided or the application is received by National Treasury after 30 August 2013, the application will be declined.

In addition, National Treasury will also take into account the following information when assessing rollover applications, and reserves the right to decline an application if there is non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in sections 71 and 72 of the MFMA and section 12 of the 2013 DoRA, including the municipal manager and chief financial officer signing-off on the information sent to National Treasury;
2. Submission of the pre-audit Annual Financial Statements information to National Treasury by 31 August 2013;
3. Accurate disclosure of grant performance in the 2012/13 pre-audit Annual Financial Statements; and
4. Cash available in the bank as at 30 June 2013 to finance the roll-over request.

When approving any rollover requests, National Treasury will use the latest conditional grant expenditure information available at the time, which in this instance is likely to be the disclosure of grant performance in the 2012/13 pre-audit Annual Financial Statements which need to be concluded by 31 August 2013.

7.7 Reporting and accounting for municipal approved conditional grant roll-overs

A municipality must report separately on the spending of conditional grant funds that are rolled over. National Treasury has provided a separate reporting template to facilitate this. This template must be submitted together with the normal template for reporting conditional grant spending for the current year. The template is available at the following link:

http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx

8 The Municipal Budget and Reporting Regulations

National Treasury has released Version 2.5 of Schedule A1 (the Excel Formats). This version incorporates minor changes (see Annexure A). **Therefore ALL municipalities MUST use this version for the preparation of their 2013/14 Budget and MTREF to be tabled by the latest 29 March 2013.**

Download Version 2.5 of Schedule A1 by clicking [HERE](#)

The Municipal Budget and Reporting Regulations are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver services by facilitating improved financial sustainability and better medium term planning. The regulations, formats and associated guides etc. are available on National Treasury's website at: <http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx>

8.1 Assistance with the compilation of budgets

If you require advice with the compilation of your budgets, the budget documents or Schedule A1 please direct your enquiries as follows:

Municipalities in...	Responsible NT officials	Tel. No.	Email
Eastern Cape	Templeton Phogole Ansie Myburgh	(012) 395 5054 (012) 315 5173	Templeton.Phogole@treasury.gov.za Ansie.Myburgh@treasury.gov.za
Free State	Vincent Malepa Kgomoetso Mokienie	(012) 315 5539 (012) 315 5866	Vincent.Malepa@treasury.gov.za Kgomoetso.Mokienie@treasury.gov.za
Gauteng	Nozipho Molikoe Thabang Manaka	(012) 395 5662 (012) 395 6567	Nozipho.Molikoe@treasury.gov.za Thabang.Manaka@treasury.gov.za
KwaZulu-Natal	Johan Botha Cassandra Mculu	(012) 315 5171 (012) 315 5276	Johan.Botha@treasury.gov.za Cassandra.Mculu@treasury.gov.za
Limpopo	Bernard Mokgabodi Sifiso Mabaso	(012) 315 5936 (012) 315 5952	Bernard.Mokgabodi@treasury.gov.za Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Jordan Maja Anthony Moseki	(012) 315 5663 (012) 315 5174	Jordan.Maja@treasury.gov.za Anthony.Moseki@treasury.gov.za
Northern Cape	Marli van der Woude Mandla Gilimani	(012) 315 5303 (012) 315-5807	Marli.vanderWoude@treasury.gov.za Mandla.Gilimani@treasury.gov.za
North West	Willem Voigt Sadash Ramjathan	(012) 315 5830 (012) 315 5101	Willem.Voigt@treasury.gov.za Sadash.Ramjathan@treasury.gov.za
Western Cape	Vuyo Mbunge Kevin Bell Sonwabise Lupiwana	(012) 315 5661 (012) 315 5725 (012) 395 6554	Vuyo.Mbunge@treasury.gov.za Kevin.Bell@treasury.gov.za Sonwabise.Lupiwana@treasury.gov.za
Technical issues with Excel formats	Ilze Baron	(012) 395 6742	Ilze.Baron@treasury.gov.za

8.2 Budget compliance and benchmarking processes

National Treasury and the provincial treasuries will again assess all the municipalities' tabled budgets against the Compliance Checklist. Where there is substantial non-compliance municipalities will be required to re-table their budgets in council, otherwise municipalities will be expected to make the necessary improvements prior to tabling the budget for approval by 1 June 2013.

In addition, the National Treasury and provincial treasuries will be conducting benchmark budget hearings on the municipalities' tabled budgets during April and early May 2013 to assess whether the budgets are realistic, sustainable and relevant, and the extent to which they are funded in accordance with the requirements of the MFMA. In this regard, National Treasury will communicate further with the non-delegated municipalities, while the provincial treasuries will communicate with their respective delegated municipalities.

Municipalities are reminded that the Municipal Budget and Reporting Regulations provide not only for the technical framework for municipal budgets but also for minimum requirements in terms of the structure of the budget document, including narratives in support of the budget tables. It has come to the attention of the National Treasury that certain municipalities table their annual budgets (MTREF's) in formats other than that of the prescriptions contained in the MBRR. Tabling and adopting a municipal budget (MTREF) in a format other than that of the MBRR constitutes gross financial negligence on the part of the municipality and is outside the legislative framework.

For all practical purposes, a municipal budget that is tabled and adopted by a municipal council in any other format than the prescriptions of the MBRR does not legally constitute a municipal budget.

As part of the budget compliance and benchmarking processes to be undertaken by both the National Treasury and respective provincial treasuries compliance verification will include:

- Level of compliance to the Municipal Budget and Reporting Regulations;
- Verification of the format in which the 2013/14 MTREF budget was tabled in the municipal council. This will include proof of a council resolution in support of the tabled 2013/14 MTREF budget (Schedule A of the MBRR); and
- Budget document that includes narratives to the prescribed table of content and budget tables covering at least Tables A1 to A10.

8.3 Certification that budget is correctly captured

Once the municipal council has adopted the municipal budget in the format of Schedule A the relevant portions of the budgets reflected in Tables A1 to A10 need to be captured on the municipality's financial system so that the municipality can manage its revenue and expenditure against the adopted budget. It has come to National Treasury's attention that many municipalities do not capture their adopted budgets on their financial system, and even those that do, do not 'lock' the adopted budget – meaning that the budget reflected on the system can be changed at any time without following due process.

To eliminate this bad practice, National Treasury hereby requests the accounting officer of each municipality in terms of the section 74 of the MFMA to provide a signed certificate by no later than 15 July 2013 certifying that:

1. The adopted annual budget has been captured on the municipality's financial system, and that there is complete agreement between the budget on the system and the budget adopted by council;
2. That the adopted annual budget on the municipality's financial system is locked; and
3. That the municipality has in place controls to ensure that the budget captured on the financial system can only be changed in accordance with:
 - a. a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
 - b. an Adjustments Budget approved by council.

A template of the certificate is available on National Treasury's website at:

http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx

9 Budget process and submissions for the 2013/14 MTREF

Over the past number of years there have been significant improvements in municipal budget processes. Municipalities are encouraged to continue their efforts to improve their budget processes based on all previous guidance provided and the Municipal Budget and Reporting Regulations. Municipalities are reminded that the IDP review process and the budget process should be combined into a single process.

9.1 Submitting budget documentation and schedules for 2013/14

To facilitate oversight of compliance with Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that **immediately** after an annual budget is tabled in a municipal council it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. So if the annual budget is tabled to council 29 March 2013, the final date of submission of the electronic budget documents is **Tuesday, 2 April 2013**. Hard copies must be received by no later than **Wednesday, 10 April 2013** including a council resolution in support of the tabled budget; and
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted **within ten working days** after the council has approved the annual budget. So if the council only approves the annual budget on 30 June 2013, the final date for such a submission is **Friday, 12 July 2013**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and all the supporting tables (SA1 – SA37) and prescribed minimum narrative information in both printed and electronic format;
- the draft service delivery and budget implementation plan in both printed and electronic format; and
- in the case of approved budgets, the council resolution.

Municipalities are required to send electronic versions to lgdocuments@treasury.gov.za.

In the event that the file size exceeds 4 MB then please send it to lgbigfiles@gmail.com and notify the Local Government Database team via an e-mail (excluding the attachment) that the budget was submitted to the big files account.

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents

Ms Linda Kruger
National Treasury
40 Church Square
Pretoria, 0002

For posted documents

Ms Linda Kruger
National Treasury
Private Bag X115
Pretoria, 0001

After receiving tabled budgets, National Treasury and provincial treasuries will complete a compliance checklist. This checklist will indicate the level of compliance to the Municipal Budget and Reporting Regulations. A copy of the checklist will be sent to the municipality in order to facilitate improvements in the quality of tabled and approved budgets. Please review the municipality's performance last year, and ensure that the gaps are addressed.

9.2 Budget reform returns to the Local Government Database for publication

For publication purposes, municipalities are still required to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database. *The old formats may not be used to submit 2013/14 budget information.* All municipalities must migrate to using the aligned version of the electronic returns. All returns are to be sent to lgdatabase@treasury.gov.za.

Returns for the 2013/14 budget must be submitted to the Local Government Database by **19 July 2013**.

The new aligned electronic returns may be downloaded from National Treasury's website at the following link: http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx.

9.3 Publication of budgets on municipal websites

In terms of section 75 of the MFMA all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <http://mfma.treasury.gov.za/Pages/Default.aspx>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

9.4 Publication of municipal budgets on National Treasuries website

National Treasury publishes all the approved municipal budgets on its website. However, before publishing National Treasury verifies the correctness of the information submitted by municipalities by comparing the following three sources of information:

1. The Approved Budget, which is the municipality's budget in the format of Schedule A as approved by council (hard copy).
2. Schedule A1, which is the electronic version of the budget Tables A1 to A10, and supporting tables.
3. The Database budgets, which is the municipal budget generated from the information the municipality submits in the Budget Reform Returns.

The information in the Schedule A1 and the Database budget returns **MUST** reconcile with the Approved Budget as this is the budget that council has adopted and is therefore the legal basis for all revenue collection and expenditure activities within the municipality.

While only 112 municipalities managed to achieve this reconciliation in the 2011/12 financial year, 149 municipal budgets were aligned in the 2012/13 financial year. Efforts will continue to ensure all municipalities meet requirements and further improve the quality of budget information.

This process of ensuring these three sources of budget information reconcile is referred to as the Budget Verification Process. Municipalities must ensure that all these three sources of information are aligned upon finalising their budgets, and when submitting their budget information to the National Treasury and provincial treasuries. The National Treasury and provincial treasuries will again check for this alignment before publishing the municipal budgets in October 2013.

Contact



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post	Private Bag X115, Pretoria 0001
Phone	012 315 5009
Fax	012 395 6553
Website	http://mfma.treasury.gov.za/Pages/Default.aspx

JH Hattingh
Chief Director: Local Government Budget Analysis
12 March 2013

Annexure A – Changes to Schedule A1

As noted above, National Treasury has released Version 2.5 of Schedule A1 (the Excel Formats). It incorporates the following changes:

No.	Sheet	Amendment	Reason
1	SA8	Insertion of quantum of water and electricity losses.	Simplification of data gathering for mid-year assessment purposes.
2	SA22, SA23, SA24	Insertion of new footnote.	To clearly state that the personnel figures captured in the budget are only valid at the adoption date of the budget.
3	SA24	Insertion of new footnote.	To clarify that headcount figures must include budgeted vacancies and current staff in order to improve alignment of figures with the municipal organogram.
4	SA13	SA 13 has been split into two separate sheets – SA13a – Service Tariffs by Category SA13b – Service Tariffs by Category (explanatory).	To facilitate the collection of consistent information on municipal tariff structures.



NATIONAL TREASURY

MFMA Circular No. 67

Municipal Finance Management Act No. 56 of 2003

Annexure B – Appropriation Statement (Reconciliation: Budget and in-year performance)

Reconciliation of Table A1 Budget Summary

Description	2012/2013											2011/2012			
	Original Budget	Budget Adjustments (i.e. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.e. s31 of the MFMA)	Virement (i.e. Council approved by law)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
R thousands	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Financial Performance															
Property rates			-			-									
Service charges			-			-									
Investment revenue			-			-									
Transfers recognised - operational			-			-									
Other own revenue			-			-									
Total Revenue (excluding capital transfers and contributions)															
Employee costs			-			-									
Remuneration of councillors			-			-									
Debt impairment			-			-									
Depreciation & asset impairment			-			-									
Finance charges			-			-									
Materials and bulk purchases			-			-									
Transfers and grants			-			-									
Other expenditure			-			-									
Total Expenditure															
Surplus/(Deficit)															
Transfers recognised - capital			-			-									
Contributions recognised - capital & contributed assets			-			-									
Surplus/(Deficit) after capital transfers & contributions															
Share of surplus/ (deficit) of associate			-			-									
Surplus/(Deficit) for the year															
Capital expenditure & funds sources															
Capital expenditure															
Transfers recognised - capital			-			-									
Public contributions & donations			-			-									
Borrowing			-			-									
Internally generated funds			-			-									
Total sources of capital funds															
Cash flows															
Net cash from (used) operating			-			-									
Net cash from (used) investing			-			-									
Net cash from (used) financing			-			-									
Cash/cash equivalents at the year end															